



**MARIPOSA COUNTY
BOARD OF EQUALIZATION**

Minutes

**July 15th, 2024
10:00 AM**

Board of Equalization:
ROSEMARIE SMALLCOMBE
SHANNON POE
DANETTE TOSO
WAYNE FORSYTHE
MILE MENETREY

**County Government Center
Board of Supervisors Chambers
5100 Bullion Street
Mariposa, California 95338**

Danielle Bondshu, Clerk
Steve Dahlem, County Counsel

1. Call to Order

Chair Forsythe called the meeting to order at 10:00 AM.

2. Roll Call

Chair Forsythe noted that Supervisors Toso and Poe were also present.

3. Selection of Chair

Chair Forsythe remained Chair.

Danielle Bondshu/Clerk of the Board then read each application.

NO./DESCRIPTION	APPLICANT	APN/ID NUMBER
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4. AA23-01	Bel's Poultry LLC	Assessor Parcel Number 018-290-002
RCVD: 09/13/2023		

Ms. Bondshu introduced the application and read the nature of the application. Vincent Kehoe/Assessor read the subject of the application and noted the recommendation of the Assessor. He further noted that there had not been enough evidence provided by the applicant to change the assessment.

Before evidence from each side was presented, Ms. Bondshu swore in Mr. Pittman and Assessor Kehoe.

Mr. Pittman gave his evidence noting he purchased the property from Foster Farms in March of 2022. He noted the Mariposa property they purchased was for 1.8 million and that they paid \$500,000 for a parcel in Stanislaus. He noted the market value is the primary. He noted the assessor is going off the value to build. He noted he did not have a list of all the equipment on the property from Foster Farms. He noted he did not know this parcel was in the Williamson Act. He noted that Mr. Kehoe requested to inspect the parcel for a proper assessment but was denied access. He then noted Mr. Kehoe could come inspect, but not two of the barns due to potential contamination and recent outbreaks of avian flu.

Mr. Kehoe gave his evidence, he noted there is an order. He noted the PCOR (Prelim change of ownership form) is very important. He noted they never received a response to come inspect the property. He noted they were ignored.

Board Member Poe thanked the Assessor and Applicant. He noted it sounds like the original assesses value when foster owned it was 2.4 Million, which Mr. Kehoe confirmed. Mr. Poe then noted that the Assessor refunded \$8,00 back to the property owner, which Mr. Kehoe also confirmed. In response to Mr. Poe, Mr. Pittman noted even if in proper protection, he did not feel comfortable with anyone entering the barns.. He further noted they lost a quarter of their production of turkeys due to avian flu further noting it is rampant, including spread to dairies.

Board member Toso asked a question reharding the page noting land improvements. She asked if they had gotten an appraisal. Mr. Pittman noted, no, they had not gotten an appraisal as the value was mainly the land. He noted they figure the land is the cheaper of them. He further noted the houses he does not want Mr. Kehoe in are breeders.

Chair Forsythe noted he understands how upset birds can get when things are out of scync. He further noted if there was any way for the assessors office to look in the barn in a manner in which they would not be intruding. Chair Forsythe asked Mr. Pittman if he felt they did their due diligence, to which Mr. Pittman noted they were negligent, stating he didn't have time, and further noted he knew it was way to late.

Chair Forsythe asked if it would "behoove us to go the extra mile to with proper gear"? Mr. Kehoe noted they wanted to be fair and felt they could come up with a different value.

Moved into into deliberation at **10:35 AM** and came back into session at **10:45 AM**.

Board members explained that they wanted them to work together to get a proper assessment and come back. Mr. Kehoe noted they are deadline with the tax bill. He noted they close the roll in a week. He noted they could not work with the property owner for this tax bill due to the time frame as they need to turn the rolls into the auditor. Mr. Kehoe further noted that as of now, they get a lower tax bill due to the Williamson Act. Mr. Tammi Guenthart explained what the Williamson Act is.

The Board went back into diliberations at **10:51 AM** and returned at **11:05 AM**.

On motion by Board Member Poe, Seconded by Board Member, the Board of Equalizaton moved to uphold the value on the roll, and deny the applicants appeal, by unanimous vote.

5. AA23-02 Kurt Ellington Assessor Parcel Number 017-220-0690

RCVD: 11/21/23 Agent: Jeffrey Ho
Homesteady, Inc.

Ms. Bondshu noted Mr. Ho requested his appeal be withdrawn. On motion by Board Member Poe, Seconded by Board Member Toso, the Board of Equalization voted unanimously to withdraw the application

RESULT: Withdrawn

6. AA23-03 Brian Hodge Assessor Parcel Number 017-440-0120

RCVD: 11/21/23

Ms. Bondshu introduced the application and read the nature of the application and swore in Mr. Hodge.

Mr. Kehoe presented his evidence first, noting it is a single family residence. He noted they did not receive a response from the owner to come out and inspect the property for a proper assessment. He noted they had to base their assessment of the individuals plans coming out and looking at the property. He noted they based their assessment on their plans and google maps.

Mr. Hodge apologized, noting he had not intended to exclude it, noting it as a mistake. He noted he applied for a permit in 2022 for a deck extension. He noted it was done properly with permits and was approved for the existing deck. He noted he felt it should have been a repair and extension.

He noted they disagreed on the assessment as they feel that they redid the deck from 1981 and added to it.

Board Member Poe asked if he had pictures of the old deck.

Chair Forsythe questioned the values from the applicant (\$50) and the Assessor (\$5000).

The Board went into deliberations at **11:19 AM** and returned at **11:25 AM**.

On motion by Board Member Poe, Seconded by Board Member Toso, the Board of Equalization moved to uphold the value on the roll, and deny the applicants appeal, by unanimous vote.

RESULT: Assessors value on roll upheld, Applicants Appeal is Denied

7. AA24-01 Claire Scherf Assessor Parcel Number 014-320-0340
RCVD: 01/02/24

Ms. Bondshu introduced the application noting a Stipulation (STIP) agreement was reached between the Assessor and Property owner. Seeking approval from the Board of Equalization on the STIP.

Mr. Kehoe noted the sales price was market value, the property owners overpaid for the property. He noted they lowered the assessment.

On motion by Board Member Poe, Seconded by Board Member Toso, the Board of Equalization voted unanimously to approve the STIP for AA24-01.

RESULT: Stipulation Approved

8. AA24-02 Justin E. Lindo Assessor Parcel Number 004-190-0420
RCVD: 04/29/2024

Ms. Bondshu noted Mr. Lindo requested both of his appeals be withdrawn. On motion by Board Member Toso, Seconded by Board Member Poe, the Board of Equalization voted unanimously to withdraw both AA24-02 and AA24-03.

RESULT: Withdrawn

9. AA24-03 Justin E. Lindo Assessor Parcel Number 004-190-0080
RCVD: 04/29/2024

RESULT: Withdrawn

10. ADJOURN

11:30 AM Chair Forsythe adjourned the meeting of the Mariposa County Board of Equalization.