

# ALBION LITTLE RIVER FIRE PROTECTION DISTRICT

## SPECIAL MEETING MINUTES

### SPECIAL TAX ASSESSMENT APPEALS

**Thursday, January 14, 2015, 6:00 PM, Albion School, 30400 Albion Ridge Rd., Albion CA.**

1. **Call to order and determination of a quorum:** Called to order 6:07 pm by President Chris Skyhawk with all board members present (Michael Issel, Alan Taeger, Debbi Wolfe, Scott Roat), also present: district counsel Terry Gross, representatives for each appellant, and several members of the public.
2. **Public Comment to the Board:** Malcolm Macdonald made a comment about incomplete information provided in the meeting packet.
3. **Items for discussion and possible action:**
  - a. **Appeals of assessments based on parcels:** There were four appeals based on disagreement of assessment of individual parcels.
    - i. **Mills/Roby:** Represented by Ginny Mills and Norman Roby claimed two parcels overcharged due to incorrect county assessor's designation. Appeals committee agreed with appellants; Scott volunteered to write a letter of support to the assessor's office in support of appellants' argument; motion by Debbi to accept appeal pending reassessment by county assessor carried by unanimous vote of the board.
    - ii. **Swanson:** Represented by Rick and Gary Swanson claimed only one of four parcels should be taxed as improved, other three in TPZ or ag preserve. Appeals committee agreed with appellants; motion by Debbi to adjust assessment accordingly carried by unanimous vote of the board.
    - iii. **Calvert:** Represented by Karen Calvert claimed parcels listed as six assessor's parcels should be listed as two residential parcels. Appeal tabled pending receipt of certificate of compliance from county assessor.
    - iv. **Macdonald:** Claimed multiple assessor's parcels should be assessed as one parcel per residence because the non-residential parcels are associated with individual residences; indicated lack of desire to request consolidation of parcels by county assessor. Appeals committee recommended denial of appeal; motion to deny appeal by Debbi carried by unanimous vote of the board.
  - b. **Appeals of Assessments based on Timber and Rangeland:** There were four appeals based on claims that commercial timberland is not taxable.
    - i. **MRC:** Represented by John Anderson and Russ Shively claim commercial timberland not taxable, SRA fees available for fire districts. Appeals committee recommended denial of appeal; motion by Debbi to deny appeal carried by unanimous vote of the board.
    - ii. **Conservation Fund:** Represented by Scott Kelly claim commercial timberland, SRA areas not taxable per Section 1380 of the California Health and Safety Code. Appeals committee recommended denial of appeal; motion by Debbi to deny appeal carried by unanimous vote of the board.
    - iii. **Calvert (two appeals):** Represented by Karen Calvert claim commercial timberland not taxable in two separate appeals. Appeals committee recommended denial of each appeal. Separate motions by Debbi to deny each appeal carried by unanimous votes of the board.

Minutes approved as presented by unanimous vote of the Board of Directors at the February 10, 2016 regular business meeting.

**4. Adjournment:** Meeting adjourned at 7:31 pm.

This was a Special Meeting called by the Board of Directors of the Albion Little River Fire Protection District. No other business was considered at this meeting.