ACTION MINUTES
Assessment Appeals Board
Friday, May 11, 2012
168 W. Alisal St., 1st Floor, Salinas, CA 93901
9:00 A.M.

1. Roll Call - Russ Jeffries, Chair; Chris Daniel, Vice-Chair; Glen Alder, Board Member
   Wendy Strimling, Sr. Deputy County Counsel, Board Counsel
   Gail T. Borkowski, Clerk to the Assessment Appeals Board

2. Consent Calendar - Approve stipulations:
   BOARD ACTION: Upon the motion of Member Alder, seconded by Member
   Daniel, the Board removed applications 10-852 and 10-853 (Chiquita Brands,
   International, Inc.) from the agenda.

   BOARD ACTION: Upon the motion of Member Daniel, seconded by Member
   Alder, the Board accepted and approved the stipulations as referenced below:

   09-643 Chiquita Brands, International Inc. / APN 002-881-061
   09-644 Chiquita Brands, International Inc. / APN 002-881-051
   09-646 Chiquita Brands, International Inc. / APN 002-881-050
   10-112 Northridge Fashion Center LLC c/o Best Buy Stores / APN 253-201-048
   10-343 Carmel Candle Power LTD / APN 010-136-022
   10-387 Recreational Equipment Inc. / APN 031-282-001
   10-477 Nancy A. Budd / APN 007-612-056
   10-852 Chiquita Brands, International Inc. / APN 002-881-050 REMOVED
   10-853 Chiquita Brands, International Inc. / APN 002-881-051 REMOVED
   11-052 Tami M. Gross / APN 007-254-003
   11-060 Debra A. Beck / APN 006-487-009
   11-068 Stephen L. Peterson / APN 117-551-010
   11-069 Gery C. & Perry T. Grey TRS
   11-080 Helen M. Hughes / APN 157-171-041
   11-088 Christine E. & Thomas J. Sweeney / APN 187-081-032
   11-114 Sharon J. Larson TR / APN 169-211-042
   11-144 Lawrence M. & Katherine S. Clark / APN 239-151-004
3. Consent Calendar - Approve withdrawals:

**BOARD ACTION:** Upon the motion of Member Alder, seconded by Member Daniel, the Board added the following applications to the Consent Calendar- Withdrawals:

<table>
<thead>
<tr>
<th>Application No.</th>
<th>Applicant</th>
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</tr>
</thead>
<tbody>
<tr>
<td>08-787</td>
<td>Chiquita Brands, International Inc. c/o Fresh Express</td>
<td>APN 002-881-008</td>
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<tr>
<td>08-789</td>
<td>Fresh Express Inc.</td>
<td>APN 800-029-239</td>
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<td>09-645</td>
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<td>11-262</td>
<td>Denny K. Paul</td>
<td>APN 243-132-013</td>
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**BOARD ACTION:** Upon the motion of Member Daniel, seconded by Member Alder, the Board accepted the withdrawals, including those added after the posting of the agenda, as referenced on the applications below:

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<td>10-114</td>
<td>Vincent J. DeFilippi</td>
<td>APN 009-031-009</td>
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<tr>
<td>10-449</td>
<td>Anthony G. Davi</td>
<td>APN 006-174-009</td>
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<tr>
<td>10-452</td>
<td>Anthony G. Davi</td>
<td>APN 006-113-023</td>
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<tr>
<td>10-479</td>
<td>Thorsten A. Matheson TR</td>
<td>APN 103-031-002</td>
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<tr>
<td>10-915</td>
<td>Eureka Group LP</td>
<td>APN 001-591-058</td>
</tr>
<tr>
<td>11-063</td>
<td>Lori Johnson</td>
<td>APN 117-291-008</td>
</tr>
<tr>
<td>11-096</td>
<td>Edward J. &amp; Jane W. Ramirez</td>
<td>APN 133-353-001</td>
</tr>
<tr>
<td>11-141</td>
<td>Jingyan Xu</td>
<td>APN 153-712-038</td>
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**Withdrawals added after posting of the agenda:**

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4. **BOARD ACTION:** Items withdrawn. See actions under item 3.
Albert Zamarripa and Adrian Romero from Property Tax Assistance submitted current Agent Authorization forms and were sworn on behalf of the applicant.
Brett Thomas and Eddie Jiang, Appraiser III's and Steve Cagle were sworn on behalf of the Assessor’s office.

Mr. Zamarripa advised no Findings of Fact are requested.

Member Russ Jeffries disclosed that his daughter was previously employed by Chiquita Brand/Fresh Express, but no longer works for the company.

Eddie Jiang, Appraiser III gave his presentation. The following exhibits were submitted and marked for identification:

**Assessor's Exhibits A through K** – Binder Documents as labeled by Assessor’s office.

Applicant’s Agent cross-examined Assessor’s staff.

Albert Zamarripa and Adrian Romero gave their presentation, including a PowerPoint presentation, on behalf of the applicant. A copy of the PowerPoint presentation was not submitted for the record. The following exhibits were submitted and marked for identification:

**Applicant’s Exhibit 1 – Rebuttal Exhibit California Assessor’s Association Standards Committee(21 pages)**

**Applicant’s Exhibit 2 – Binder of documents with CD (marked by Applicant)**

**Applicant’s Exhibit 3 – Rule 317 Document**

**Applicant’s Exhibit 4 – Rule 313 Document**

**Applicant’s Exhibit 5 – Rule 323 Document**

**Applicant’s Exhibit 6 – Fair Value Appraisal (bound document)**

Both parties concluded their presentations and cross-examination.

The Board took applications 08-791, 08-792, 08-793, 08-795 and 08-796 under submission.
Albert Zamarripa and Adrian Romero from Property Tax Assistance submitted current Agent Authorization forms and were sworn on behalf of the applicant. Brett Thomas and Eddie Jiang, Appraiser III and Steve Cagle were sworn on behalf of the Assessor’s office.

Mr. Zamarripa advised no Findings of Fact are requested.

Member Russ Jeffries disclosed that his daughter was previously employed by Chiquita Brand/Fresh Express, but no longer works for the company.

Albert Zamarripa and Adrian Romero gave their presentation, including a PowerPoint presentation, on behalf of the applicant. A copy of the PowerPoint presentation was not submitted for the record. The following exhibits were submitted and marked for identification (as previously marked for applications 08-791, 08-792, 08-793, 08-795, and 08-796):

Applicant’s Exhibit 1 – Rebuttal Exhibit California Assessor’s Association Standards Committee (21 pages)
Applicant’s Exhibit 2 – Binder of documents with CD (marked by Applicant)
Applicant’s Exhibit 3 – Rule 317 Document
Applicant’s Exhibit 4 – Rule 313 Document
Applicant’s Exhibit 5 – Rule 323 Document

Eddie Jiang, Appraiser III gave his presentation. The following exhibits were submitted and marked for identification:

Assessor’s Exhibit B – Previously marked in binder of documents submitted for applications 08-791, 08-792, 08-793, 08-795, and 08-796)

Both parties concluded their presentations and cross-examination.

The Board took applications 09-647 under submission.

Albert Zamarripa and Adrian Romero from Property Tax Assistance submitted current Agent Authorization forms and were sworn on behalf of the applicant.
Brett Thomas and Eddie Jiang, Appraiser IIIs and Steve Cagle were sworn on behalf of the Assessor’s office.

Mr. Zamarripa advised no Findings of Fact are requested.

Member Russ Jeffries disclosed that his daughter was previously employed by Chiquita Brand/Fresh Express, but no longer works for the company.

Albert Zamarripa and Adrian Romero gave their presentation, including a PowerPoint presentation, on behalf of the applicant. A copy of the PowerPoint presentation was not submitted for the record. The following exhibits were submitted and marked for identification (as previously marked for applications 08-791, 08-792, 08-793, 08-795, and 08-796):

Applicant’s Exhibit 1 – Rebuttal Exhibit California Assessor’s Association Standards Committee (21 pages)
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Applicant’s Exhibit 3 – Rule 317 Document
Applicant’s Exhibit 4 – Rule 313 Document
Applicant’s Exhibit 5 – Rule 323 Document

Eddie Jiang, Appraiser III gave his presentation. The following exhibits were submitted and marked for identification:

Assessor’s Exhibit B – Previously marked in binder of documents submitted for applications 08-791, 08-792, 08-793, 08-795, and 08-796)

Both parties concluded their presentations and cross-examination.

The Board took application 10-849 under submission.

5. Closed Session
   11-107 James E. Hansen / APN 026-101-010
   There was no report out of Closed Session.