650.0001

(916) 445-3076

April 12, 1978

Mr. Dow Bettis
Plumas County Assessor
No. 1 Main Street
P. O. Box 1016
Quincy, CA 95971

Dear Dow:

You requested our opinion whether some of the common area of Lake Almanor Country Club must be valued according to Section 2188.5 of the Revenue and Taxation Code. Our opinion that the tennis courts, beach, and picnic areas should be valued according to that section.

As to the mutual water company, I do not have all the facts necessary to make a determination. If the company serves only the Lake Almanor subdivision then it should be valued according to section 2188.5. If it serves other than the subdivision it can be valued as common area would be valued only after you determine that the land values of the property affected reflect an increase in value because of the water supplied by the water company.

Very truly yours,

Robert D. Milam
Tax Counsel

RDM:fp

bc: Mr. Abram F. Goldman
Mr. Walter R. Senini
Mr. Jack F. Eisenlauer
Mr. L. Gene Mayer
Legal Section