



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE MICHELLE STEEL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

APRIL 15, 2009, 9:30 A.M.

ACTION ITEM**Agenda Item No: 1****Title:**

Non-Production Computers – Business Property Assessment Practices Guidelines

Issue:

What valuation factors for non-production computers should the State Board of Equalization (Board) adopt for inclusion in Assessors' Handbook Section 581, *Equipment Index and Percent Good Factors*?

Committee Discussion:

Committee Chair Steel opened the Committee meeting by introducing the agenda item and asked staff to give a report on the issue.

Dean Kinnee, Chief, County-Assessed Properties Division, gave the Committee an overview of the valuation study and a description of the non-production computer team's recommendation.

Ms. Yee thanked the team and specifically Mike Harris and Isaac Cruz on their efforts.

Committee Action:

Ms. Yee made a motion to adopt the recommended non-production computer valuation factors as presented in Issue Paper 09-002. The motion was seconded by Ms. Chu. Without objection, the motion passed.

Agenda Item No: 2

Title:

Guidelines for Substantiating Additional Obsolescence for State-Assessed Telecommunication Properties

Issue:

Should the Board adopt guidelines for substantiating additional obsolescence for state-assessed telecommunication properties?

Committee Discussion:

Committee Chair Steel introduced the agenda item and asked staff to give a report on the issue.

Don Jackson, Principal Property Appraiser, State-Assessed Properties Division, gave the Committee an overview of the interested parties' process including information on how staff was able to reach concurrence with industry due to additional time that was provided to staff by the Property Tax Committee.

Mr. Peter Michaels, Attorney representing various state assessees, spoke in support of the guidelines indicating that the guidelines provide clear guidance and details that will give taxpayers an advantage of knowing in advance what to present to support claims of obsolescence.

Ms. Steel thanked industry and staff for working together to develop guidelines and resolve their differences within the time frame extended to this project that was provided by the Property Tax Committee Chair. Ms. Steel hopes the guidelines will make the assessment process smoother.

Mr. Leonard thanked staff and indicated that he would appreciate it if staff noted controversy in both appraisal and appeal documents to identify if changes may be needed to the guidelines.

