

**JOURNAL OF PROCEEDINGS**  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, July 19, 2016 at 9:30 a.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Deputy City Attorney Manu Pradhan

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board heard additional evidence and testimony from Daniel Barrett, Principal with Barrett Sports Group on behalf of the Applicant, followed by rebuttal testimony and evidence by William Rhoda, President of CSL International on behalf of the Assessor. The Board then heard cross examination of Mr. Rhoda by the Applicant, and took certain action, as specified under this date, on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2014-1130	China Basin Ballpark Co.	Continued to 1:30 p.m.
2014-1753	China Basin Ballpark Co.	Continued to 1:30 p.m.
2014-1754	China Basin Ballpark Co.	Continued to 1:30 p.m.
2014-1755	China Basin Ballpark Co.	Continued to 1:30 p.m.

The following listed applicants for change in the assessed valuation of property affecting various assessment rolls having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2013-2838	The Gap, Inc. (Lessee)	Postponed
2013-5034	Huskies Owner LLC	Postponed
2014-0081	SPUS6 180 Montgomery LLC	Postponed
2014-0288	Grand Hyatt SF General Partners	Postponed
2015-0253	Clear Channel Outdoor, Inc.	Postponed
2015-0938	Grand Hyatt SF General Partners	Postponed

**RECESS**

The Board, at the hour of 12:03 p.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Deputy City Attorney Manu Pradhan

Public Comment: At 1:36 p.m. the Board heard public comment submitted by Shawn Mooney (attached) that was read by the Clerk.

With the same parties present from the morning session, the Board heard closing statements from both parties, after which the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1130	China Basin Ballpark Co.	Submitted
2014-1753	China Basin Ballpark Co.	Submitted
2014-1754	China Basin Ballpark Co.	Submitted
2014-1755	China Basin Ballpark Co.	Submitted

There being no further business, the Board, at the hour of 4:14 p.m., recessed to reconvene Friday, July 22, 2016, at 9:30 a.m.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on July 22, 2016

Angela Calvillo  
Clerk of the Board of Supervisors

Public Comment July 19, 2016

*Fixture case law, in Simms v. Los Angeles Co.*, 35 Cal. 2d 303; section 105, Revenue and Taxation Code. In determining whether articles constitute fixtures, and therefore improvements, within the meaning of this section, the determining factor is whether there was an intention to make a permanent accession to the real property as reasonably manifested by outward appearances.

Neither the status of the party by whom the articles have been installed, nor the length of the lease under which the party is in possession of the real property, is controlling. The fact that the fixtures are removable pursuant to express or implied contract between the landlord and tenant does not necessarily negate the element of permanence, nor is the contract binding upon the taxing authorities.

Assessors' Handbook Section 401 at page 71 - A taxable possessory interest exists when any person or entity has a durable, exclusive, independent right to use tax-exempt, government-owned property for private benefit. A possessory interest may be created by contract, lease, concession agreement, permit, license, or simple occupation.

*Mattson v. Contra Costa Co.*, 258 Cal. App. 2d 205 (1/68); section 107, Revenue and Taxation Code. An operator of a restaurant at a municipal golf course was held to have a taxable interest where his possession was marked by independence, durability and exclusiveness even though the basis of his rights was a contract rather than a lease.

Shawn Karl Mooney