

**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 Thursday, June 2, 2016, at 9:38 a.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Certified Court Reporter Kim Schroeder

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board continued hearing cross examination of Mr. Runde by the Applicant, and then took certain action on the original of the respective applications.

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

**RECESS**

The Board recessed at the hour of 12:00 p.m. to reconvene at 1:30 p.m.

At the hour of 12:03 p.m. the Board went into closed session with its legal counsel to discuss and deliberate the certification of Assessor's expert witness, Timothy Runde, MAI.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened in open session at 1:40 p.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Certified Court Reporter Kim Schroeder

**Public Comment:** Upon reconvening in open session, the Board heard public comment submitted by Shawn Mooney (attached) that was read by the Clerk.

Following public comment, the Board ruled that Mr. Runde qualified as an expert witness for the Assessor, and that the testimony and evidence from Mr. Runde would stand as presented. The Board then continued hearing cross examination of Mr. Runde by the Applicant. At the hour of 1:50 p.m., the Board went into closed session for cross examination of Mr. Runde pertaining to confidential trade secret information. The Board reconvened in open session at 3:25 p.m. to continue hearing cross examination of Mr. Runde by the Applicant.

At 3:55 p.m. the Board began hearing evidence and testimony from the Assessor's next expert witness, William Rhoda, President of CSL International. The Board then took certain action, as specified under this date on the following listed 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 6/3/16 at 9:00 a.m.
2014-1753	China Basin Ballpark Co.	Same as above
2014-1754	China Basin Ballpark Co.	Same as above
2014-1755	China Basin Ballpark Co.	Same as above

There being no further business, the Board, at the hour of 4:28 p.m., recessed to reconvene Friday, June 3, 2016, at 9:00 a.m.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on June 3, 2016

Angela Calvillo  
Clerk of the Board of Supervisors

Public Comments: June 2, 2016 Hearing

China Basin Ballpark Company

Third Party Subtenants at AT&T Park granted by China Basin Ballpark Company are public information and not confidential trade secrets.

Revenue and Tax Code 480.5 & 480.6 requires China Basin Ballpark Company to report annually all Subtenant Usages on public land via the Board of Equalization form 502-P. The required public disclosure includes each subtenant: Name of subtenant, address, location, date of transaction interest acquired, type of transaction, amount of consideration, term of possession, agency paid expenses, assignment or sublease, remaining term, consideration paid for master lease or underlying lease.

Protest is made; this information is public and taxable. As the Stadium structure depreciates in value the subtenant interest increases in taxable value until full value is achieved. In other words, lost depreciated taxable value in the stadium is offset by increased taxable values from third party subtenants until full value is maintained.

Shawn Karl Mooney 6-2-2016