

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, June 28, 2016, at 9:32 a.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Certified Court Reporter Linda Vaccarezza

The below listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board heard rebuttal evidence and testimony from Applicant's witness, Jack Bair, Executive Vice President and General Counsel for the San Francisco Giants. The Board then heard rebuttal evidence and testimony from Applicant's witness, Elizabeth Pantages, Senior VP of Finance for the San Francisco Giants

At the hour of 10:25 a.m. the Board went into closed session to hear rebuttal evidence and testimony from Ms. Pantages involving confidential trade secret information. The Board reconvened in open session at 11:57 a.m. and continued hearing rebuttal evidence and testimony from Ms. Pantages, followed by cross examination of Ms. Pantages by the Assessor. The Board then took certain action, as specified under this date, on the below listed 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 12:10 p.m. to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at 1:30 p.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Certified Court Reporter Linda Vaccarezza

Public Comment: At 1:32 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 rebuttal evidence and testimony from Timothy Lowe on behalf of the Applicant, followed by cross examination of Mr. Lowe by the Assessor.

The Board then heard rebuttal testimony from Timothy Runde, MAI, on behalf of the Assessor. At the hour of 2:02 p.m. the Board went into closed session to hear evidence and testimony from Mr. Runde involving confidential trade secret information. The Board reconvened in open session at 2:11 p.m. and continued hearing rebuttal testimony from Mr. Runde. The Board then took certain action, as specified under this date, on the following listed applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2014-1130	China Basin Ballpark Co.	Continued to 6/29/16 at 9:30 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 4:06 p.m., recessed to reconvene Wednesday, June 29, 2016, at 9:30 a.m.

Dawn Duran
Administrator Acting as Clerk

Approved by the Board on June 29, 2016

Angela Calvillo
Clerk of the Board of Supervisors

Public Comments June 28, 2016

China Basin Ballpark Company

BOE Annotation 660.0018 articulates an Operator of a Public County Fairgrounds created multiple 3rd party subtenants uses is a separately taxable interest to each 3rd party.

This BOE Annotation analysis describes this is not a double tax for the operator and each subtenants because there uses and exclusiveness is different.

Double taxation occurs only when two taxes of the same character are imposed on the same property, for the same purpose. (Russ Building Partnership v. San Francisco (1988) 199 Cal.App.3d 1496, 1509)

BOE Annotation 660.0018 is exactly the same. CBBC is the operator of a public land whereby CBBC has created multiple 3rd party subtenants whereby CBBC taxable interest and use of the public property is exclusively different than grants to subtenant.

Shawn Karl Mooney