

**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 Wednesday, June 29, 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

Public Comment: At 9:33 a.m. the Board heard public comment submitted by Shawn Mooney (attached) that was read by the Clerk.

The below listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board heard Applicant's re-cross examination of Timothy Runde, witness for the Assessor.

At the hour of 9:45 a.m. the Board went into closed session to hear re-cross examination of Mr. Runde by the Applicant involving confidential trade secret information. The Board reconvened in open session at 10:11 a.m. and continued hearing Applicant's re-cross examination of Mr. Runde, followed by redirect evidence and testimony of Mr. Runde on behalf of 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 12:20 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

With the same parties present from the morning session, the Board heard rebuttal evidence and testimony from Richard Johnson, expert witness for the Applicant, followed by re-cross examination of Mr. Johnson by the Assessor, and redirect evidence and testimony from Mr. Johnson on behalf of the Applicant. 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 7/19/16 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 3:34 p.m., recessed to reconvene Thursday, June 30, 2016, at 9:30 a.m.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on Thursday, June 30, 2016

Angela Calvillo  
Clerk of the Board of Supervisors

Public Comments - June 29, 2016

China Basin Ballpark Company

BOE **Annotation 180.0073** dated Nov 23, 2005 contains legal analysis regarding the separate assessment and base values for fixtures. This legal analysis describes situations whereby the **Assessment Board may adjust values not under protest**; citing the **Assessment Appeal Manual** at **page 54** and authorities cited in R&T code section 1610.8.

Tax Rule 461(e) requires: fixtures, machinery, and equipment to be **valued separately** when measuring a **decline in value**.

**2001** subtenants = \$ **75,000,000**  
**2002** subtenants = \$ **88,000,000**  
**2003** subtenants = \$ **94,000,000**  
**2004** subtenants = \$ **101,000,000**  
**2005** subtenants = \$ **108,000,000**  
**2006** subtenants = \$ **116,000,000**  
**2007** subtenants = \$ **129,000,000**  
**2008** subtenants = \$ **138,000,000**  
**2009** subtenants = \$ **148,000,000**  
**2010** subtenants = \$ **158,000,000**  
**2011** subtenants = \$ **168,000,000**  
**2012** subtenants = \$ **178,000,000**  
**2013** subtenants = \$ **188,000,000**  
**2014** subtenants = \$ **198,000,000**  
**2015** subtenants = \$ **208,000,000**  
**2016** subtenants = \$ **218,000,000**

**Subtenants Escaped tax, lost public revenue at 1% = \$ 21,000,000 2001-2016**

**Shawn Karl Mooney**