

MINUTES OF THE BOARD OF SUPERVISORS

MONDAY, JULY 12, 1965

The Board of Supervisors met at 9:00 a.m., sitting as a Board of Equalization, on the above mentioned date with the following members present: Supervisors Rudolph Brodnansky, Dale Pickell, Earl Davies, Raymond Snelson and George Hoag. Also present were District Attorney Robert W. Trimble, Assessor and Tax Collector Chauncey I. Burgess, Jr. and Court Reporter Louis Hamburger.

Chairman Earl Davies presided; Clerk Floyd A. Hicks, by Sharon Baker, Deputy.

At this time Rawlins Coffman Attorney at Law, appeared before the Board to represent those persons filing applications for assessment reductions as follows: Application No. 20 - Thomas F. Gaumer, John E. Gaumer and James A. Gaumer; Application No. 21 - Gorham C. Ward and Ellen Ward; and Application No. 22 - C. Roy Carmichael and Laura M. Carmichael. Mr. Coffman stated that these three applications would be consolidated for the purpose of this hearing. Mr. Coffman waived the 48 hour decision requirement contained in Section 9 of Ordinance No. 189.

Mr. Coffman presented his opening statement protesting tax assessments as set forth in Applications No. 20, 21 and 22.

Petitioner's Exhibit No. 1 was entered into evidence, being a contour map, U. S. Department of the Interior, Geological Survey, Panther Spring Quadrangle, California -- Tehama County, with properties of Ward (13,555 acres), Gaumer (7,733 acres) and Carmichael (3,162 acres) plotted.

Petitioner's Exhibit No. 2 was entered into evidence, being a statement prepared by Leland S. Frey, Tehama County Farm Advisor, entitled "Land in Tehama County" indicating land use of Tehama County acreage.

Petitioner's Exhibit No. 3 was entered into evidence, being a newspaper article from the San Francisco Chronicle, dated Wednesday, July 7, 1965, headlined "San Mateo Asks Review by State", concerning assessments of San Mateo County.

Petitioner's Exhibit No. 4 was entered into evidence, being an article from the Sacramento Bee, dated Saturday, July 10, 1965, entitled "Supervisors Continue Trend of Cutting Tax Assessments on Farm Property" concerning Sacramento County assessments.

Petitioner's Exhibit No. 5 was entered into evidence, being a report prepared by Leland S. Frey, Tehama County Farm Advisory, entitled "Prices Received by Farmers", indicating prices received for beef cattle, lambs and wool from 1950 through 1965.

Petitioner's Exhibit No. 6 was entered into evidence, being a report entitled "Agricultural Income in Tehama County", County Agricultural Commissioner's Report, showing income for cattle, sheep and wool from 1950 through 1964.

Petitioner's Exhibit No. 7 was entered into evidence, being a report entitled "Grazing Lands in Tehama County", (U. S. Census Statistics) showing acreage of cropland, grassland and woodland-grass used for pasture in 1950, 1955 and 1960.

Petitioner's Exhibit No. 8 was entered into evidence, being a report entitled "Alfalfa Hay Prices Received by Farmers" from 1950 through 1965 (estimate based on annual - May) prices from California Crop & Livestock Reporting Service - calculations made by Tehama County Farm Advisor.

7/12/65

Gorham G. Ward was called by Mr. Coffman as a witness and sworn by the Court Reporter. Mr. Ward was questioned by Mr. Coffman.

Petitioner's Exhibit No. 9 was entered into evidence, being a chart showing relationship of real property taxes to lamb prices and grazing income from 1950 to 1964 for Gorham and Ellen Ward, dated July 12, 1965.

Mr. Ward was questioned by District Attorney Robert W. Trimble. Mr. Ward was further questioned by Mr. Coffman and then by the Chairman of the Board.

Mr. Ward was excused and was told that he is to be considered under oath until the conclusion of the hearing.

At this time Alfred Gaumer was called as a witness and given an oath by the Court Reporter.

Mr. Gaumer was questioned by Mr. Coffman in connection with Application No. 20.

Petitioner's Exhibit No. 10 was entered into evidence, being a chart showing relationship of real property taxes to beef cattle prices and grazing income from 1950 through 1964 for Gaumer Bros., dated July 12, 1965.

Mr. Gaumer was questioned by the District Attorney and then by the Chairman of the Board.

Mr. Gaumer was excused and was told that he is to be considered under oath until the conclusion of the hearing.

C. Roy Carmichael was called as a witness and given an oath by the Court Reporter.

Mr. Carmichael was questioned by the District Attorney, the Chairman of the Board and excused, being told that he is to be considered under oath until the conclusion of the hearing.

Claire Myers was called as a witness and given an oath by the Court Reporter.

Mr. Myers was questioned by Mr. Coffman.

Petitioner's Exhibit No. 11 was entered into evidence, being a report entitled "Tehama County Income, Livestock & Livestock Products" as taken from the County Commissioner's Annual Report for 1958 through 1964.

Mr. Myers was then questioned by the District Attorney and County Assessor.

County Exhibit No. 1 was entered into evidence, entitled "Rural Property Appraisal Record", being a State Board of Equalization Sample #108 - 610 Acres, William S. Keeler - Parcel Nos. 47-140-01, 47-200-01 and 47-060-03, showing County appraised value and the State's appraised value of said property for 1964.

Mr. Myers was excused and considered to be under oath until the conclusion of the hearing.

RECESS AT 12:18 P.M."

Meeting resumed at 1:30 p.m. with all members present except Supervisor: Dale Pickell.

At this time Mr. Coffman waived the right to object to the decision of the Board in connection with the hearing as a result of Supervisor Pickell's absence at this time.

Positioner's Exhibit No. 12 was entered into evidence, being Application for Assessment Reduction, July, 1965" -- Application No. 20 - applicants Thomas F. Gaumer, John E. Gaumer and James A. Gaumer.

Petitioner's Exhibit No. 13 was entered into evidence, being Application for Assessment Reduction, July, 1965" - Application No. 41 - applicants Gorham C. Ward and Ellen Ward,

Petitioner's Exhibit No. 14 was entered into evidence, being Application for Assessment Reduction, July, 1965" -- Application No. 42 - applicants C. Roy Carmichael and Laura M. Carmichael,

Arnold Doerr was called as a witness and given an oath by the Court Reporter.

Mr. Doerr was questioned by Mr. Coffman, the District Attorney and the Assessor.

At 1:52 p.m. Supervisor Pickell returned to sit with the Board.

Mr. Doerr was again questioned by the District Attorney and examined by the Chairman, while still being under oath until the hearing is concluded.

Chauncey T. Burgess, Jr., Assessor and Tax Collector, was called to the stand, given an oath by the Court Reporter and questioned by the District Attorney.

County Exhibit No. 2 was entered into evidence, being "Map of Tehama County California" compiled and published by Harry Freese, with lines plotted on the <sup>west</sup> and eastern portion of County indicating an approximate elevation line of 1,500 feet.

County Exhibit No. 3 was entered into evidence, being "Map of Tehama County California" compiled and published by Harry Freese, with 24 sales plotted.

County Exhibit No. 4 was entered into evidence, being "United States Department of the Interior Geological Survey, Panther Spring, Calif." indicating the Gorham Ward property.

County Exhibit No. 5 was entered into evidence, being a portion of a map which was mapped, edited and published by the Geological Survey, indicating the Gaumer property.

County Exhibit No. 6 was entered into evidence, being a map of Panther Spring, Calif., Mapped by U. S. Forest Service, Edited and published by the Geological Survey, with the C. Roy Carmichael property plotted.

Mr. Burgess was questioned by Mr. Coffman and excused by the Chairman.

Mr. Coffman requested the Court Reporter to prepare a transcript, to begin with Mr. Ward's testimony, as each Board member was furnished with a copy of Mr. Coffman's opening statement. The Reporter was requested by the Chairman to furnish a transcript to the Board by July 27, 1965, and stated that the Board would render a decision on August 3, 1965.

There being no further business appearing the hearing was closed and the Board adjourned at 3:00 p.m.

ATTEST: FLOYD A. HICKS, Clerk      APPROVED:                          Chairman of the Board  
BY Sharon Baker Deputy