

# STANISLAUS COUNTY ASSESSMENT APPEALS BOARD

Peter Katsufrakis, Member Vernon Seeley, Member John C. Bettencourt, Member Tom Hallinan, Alternate Member

1010 Tenth Street, Suite 6700 Modesto, CA 95354 (209) 525-6414 Fax (209) 525-4420

#### **CALENDAR**

MAY 8, 2024

9:00 AM

Chambers – Basement Level 1010 10<sup>th</sup> Street Modesto, California www.stancounty.com/board/aab.shtm

## NOTICE REGARDING TIME LIMITATION FOR APPEALING DECISION OF ASSESSMENT APPEAL BOARD TO COURT:

Administrative mandamus is the sole and exclusive procedure used to obtain judicial review of adjudicatory decisions of the Assessment Appeals Board. (See California Code of Civil Procedure section 1094.5.) Pursuant to California Code of Civil Procedure 1094.6(a)(b) judicial review of such decision may be had pursuant to section 1094.5 only if the petition of writ of mandate is filed within the time limit specified in this section. Section 1094.6(b) provides as follows:

"(b) Any such petition shall be filed not later than the 90th day following the date on which the decision becomes final."

Pursuant to section 1094.6, for the purposes of this section, the decision becomes final on the date it is announced orally or, if there is a written decision or written findings, the decision is final for purposes of this section upon the date it is mailed by first class mail, postage prepaid, including a copy of the affidavit or certificate of mailing, to the party seeking the writ. Please also note that pursuant to section 1094.6, subdivision (b):

"Subdivision (a) of Section 1013 does not apply to extend the time, following deposit in the mail of the decision of the findings, within which a petition shall be filed."

For further details regarding procedures to be followed, please refer to the California Code of Civil Procedure including, but not limited to, sections 1094.5 and 1094.6 as well as California Revenue and Taxation Code section 1611 and 1611.5 which provides that a request for a tape recording or transcript of proceedings of the Assessment Appeals Board may be made at any time, but not later than 60 days following the final determination by the County Board. Your attention is also directed to Stanislaus County Code Chapter 2.88, concerning "JUDICIAL REVIEW OF ADMINISTRATIVE PROCEEDINGS." Said chapter, at section 2.88.010 makes section 1094.6 of the California Code of Civil Procedure applicable to all civil actions filed in the courts in the state seeking review of the decisions of such boards as the Stanislaus County Assessment Appeals Board and provides at section 2.88.020 that the 90-day period of limitation pursuant to 1094.6(b) of the California Code of Civil Procedure applies to a petition for a writ of mandate brought pursuant to Code of Civil Procedure section 1094.5.

**REASONABLE ACCOMMODATIONS:** In compliance with the American with Disability Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Assessment Appeals Board at (209)525-6414. Notification 72 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting.

# I. APPROVAL OF THE MINUTES OF APRIL 10, 2024

## **II. STIPULATIONS**

1. 2021-0188 through 2021-0214 STARBUCKS CORPORATION

2022-0103 through 2022-0133 2023-0146 through 2023-0178

**2.** 2023-0127 FLOWERS FOODS

3. 2023-0192 CALIFORNIA DAIRIES INC.

## III. HEARINGS - CONFIRMATION RECEIVED

**1.** 2019-0125, 2019-0126, 2019-0127 G3 ENTERPRISES INC.

2019-0128

#### IV. HEARINGS- NO CONFIRMATION RECEIVED

**1.** 2019-0121 & 2019-0122 E & J GALLO WINERY

## V. ACCEPTANCE OF WITHDRAWALS

1. 2018-0003 & 2018-0004 JOHN AND BRENDA RAMOS 2006 TRUST

**2.** 2018-0166, 2019-0123, 2020-0187 BATCH ENTERPRISES LP

**3.** 2019-0158 KOHL'S DEPARTMENT STORE, INC.

**4.** 2020-0167 KOHL'S INC AS LESSEE

**5.** 2022-0207, 2022-0208, 2022-0209, 531 BITRITTO WAY LP

2022-0210, 2022-0211

**6.** 2022-0228 CALIFORNIA DAIRIES, INC.

#### VI. ANNOUNCEMENTS

#### VII. ADJOURNMENT