

Commissioner Minutes

June 29, 9:31 a.m. – 9:55 a.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR MICHAEL AND RHONDA MARTIN LIVING TRUST, PROTEST NO. 26004

Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks

Administrative Property Appraiser Supervisor Holly Hopkins

Assessor Brian Stender

Chief Deputy Assessor Roger Craig

Certified Property Appraiser Supervisor Autumn Wall

Certified Appraiser Norma Jimenez

Administrative Analyst Ebony Ferreira

Business Manager Lisa Walker

Certified Property Appraiser Supervisor Mike Cowen

Mike Martin

Tim Flaherty

Martin Flaherty

Patricia Bell

Deputy PA Laura Keys

Captain Allison Struck

Other interested members of the public

Deputy Clerk Diana Hoffman_____

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR MICHAEL AND RHONDA MARTIN LIVING TRUST, PROTEST NO. 26004

The Board of County Commissioners, sitting as a Board of Equalization, met today at 09:31 a.m. to conduct a property tax assessment protest hearing for Michael and Rhonda Martin, Protest No 26004. Present were Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks; Administrative Property Appraiser Supervisor Holly Hopkins; Assessor Brian Stender; Chief Deputy Assessor Roger Craig; Certified Property Appraiser Supervisor Autumn Wall; Certified Appraiser Norma Jimenez; Administrative Analyst Ebony Ferreira; Business Manager Lisa Walker; Certified Property Appraiser Supervisor Mike Cowen; Mike Martin; Tim Flaherty; Martin Flaherty; Patricia Bell; Deputy PA Laura Keys; Captain Allison Struck; Other interested members of the public, and Deputy Clerk Diana Hoffman.

Mike Martin offered testimony in support of the protest application. Norma Jimenez offered testimony on behalf of the Assessor's Office. Following testimony and Board questions, discussion and deliberation, Commissioner Brooks made a motion to uphold the Assessor's value for Protest No. 26004. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 9:55 a.m. and audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 29, 9:55 a.m. – 10: 10 a.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR PATRICIA J. BELL THOMPSON, PROTEST NO. 26106

Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks

Administrative Property Appraiser Supervisor Holly Hopkins

Assessor Brian Stender

Chief Deputy Assessor Roger Craig

Certified Property Appraiser Supervisor Autumn Wall

Certified Appraiser Norma Jimenez

Administrative Analyst Ebony Ferreira

Business Manager Lisa Walker

Certified Property Appraiser Supervisor Mike Cowen

Tim Flaherty

Martin Flaherty

Patricia Bell

Deputy PA Laura Keys

Captain Allison Struck

Other interested members of the public

Deputy Clerk Diana Hoffman_____

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR PATRICIA J. BELL THOMPSON, PROTEST NO. 26106

The Board of County Commissioners, sitting as a Board of Equalization, met today at 9:55 a.m. to conduct a property tax assessment protest hearing for Patricia Bell, Protest No 26106. Present were Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks; Administrative Property Appraiser Supervisor Holly Hopkins; Assessor Brian Stender; Chief Deputy Assessor Roger Craig; Certified Property Appraiser Supervisor Autumn Wall; Certified Appraiser Norma Jimenez; Administrative Analyst Ebony Ferreira; Business Manager Lisa Walker; Certified Property Appraiser Supervisor Mike Cowen; Tim Flaherty; Martin Flaherty; Patricia Bell; Deputy PA Laura Keys; Captain Allison Struck; Other interested members of the public, and Deputy Clerk Diana Hoffman.

Patricia Bell offered testimony in support of the protest application. Ebony Ferreira offered testimony on behalf of the Assessor's Office. Following testimony and Board questions, discussion and deliberation, Commissioner Van Beek made a motion to uphold the value for Protest No. 26106 on PIN No. 12200582 0 as presented, allowing the applicant to move to the BTA if they choose. The motion was seconded by Commissioner Brooks and carried unanimously. The hearing concluded at 10:10 a.m. and audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 29, 10:11 a.m. – 10:25 a.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR ASTEGOS INC., PROTEST NO. 26002

Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks

Administrative Property Appraiser Supervisor Holly Hopkins

Assessor Brian Stender

Chief Deputy Assessor Roger Craig

Certified Property Appraiser Supervisor Autumn Wall

Certified Appraiser Norma Jimenez

Administrative Analyst Ebony Ferreira

Business Manager Lisa Walker

Certified Property Appraiser Supervisor Mike Cowen

Tim Flaherty

Martin Flaherty

Deputy PA Laura Keys

Captain Allison Struck

Other interested members of the public

Deputy Clerk Diana Hoffman_____

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR ASTEGOS INC., PROTEST NO. 26002

The Board of County Commissioners, sitting as a Board of Equalization, met today at 10:11 a.m. to conduct a property tax assessment protest hearing for Astegos Inc., Protest No 26002. Present were Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks; Administrative Property Appraiser Supervisor Holly Hopkins; Assessor Brian Stender; Chief Deputy Assessor Roger Craig; Certified Property Appraiser Supervisor Autumn Wall; Certified Appraiser Norma Jimenez; Administrative Analyst Ebony Ferreira; Business Manager Lisa Walker; Certified Property Appraiser Supervisor Mike Cowen; Tim Flaherty; Martin Flaherty; Deputy PA Laura Keys; Captain Allison Struck; Other interested members of the public, and Deputy Clerk Diana Hoffman.

Tim and Martin Flaherty offered testimony in support of the protest application. Ebony Ferreira offered testimony on behalf of the Assessor's Office. Following testimony and Board questions, discussion and deliberation, Commissioner Holton made a motion to continue the hearing until 3:45 p.m. on Thursday, July 2. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 10:25 a.m. and audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 29, 10:29 a.m. – 10:41 a.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR SALVATION ARMY OF CALIFORNIA CORP, PROTEST NO. 26092

Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks

Administrative Property Appraiser Supervisor Holly Hopkins

Assessor Brian Stender

Chief Deputy Assessor Roger Craig

Certified Property Appraiser Supervisor Autumn Wall

Certified Appraiser Norma Jimenez

Administrative Analyst Ebony Ferreira

Business Manager Lisa Walker

Certified Property Appraiser Supervisor Mike Cowen

Deputy PA Laura Keys

Captain Allison Struck

Other interested members of the public

Deputy Clerk Diana Hoffman _____

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR SALVATION ARMY OF CALIFORNIA CORP, PROTEST NO. 26092

The Board of County Commissioners, sitting as a Board of Equalization, met today at 10:29 a.m. to conduct a property tax assessment protest hearing for the Salvation Army of California Corp, Protest No 26092. Present were Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks; Administrative Property Appraiser Supervisor Holly Hopkins; Assessor Brian Stender; Chief Deputy Assessor Roger Craig; Certified Property Appraiser Supervisor Autumn Wall; Certified Appraiser Norma Jimenez; Administrative Analyst Ebony Ferreira; Business Manager Lisa Walker; Certified Property Appraiser Supervisor Mike Cowen; Deputy PA Laura Keys; Captain Allison Struck; Other interested members of the public, and Deputy Clerk Diana Hoffman.

Captain Allison Struck offered testimony in support of the protest application. Ebony Ferreira offered testimony on behalf of the Assessor's Office. Following testimony and Board questions, discussion and deliberation, Commissioner Brooks made a motion that on Protest No. 26092 a 50% tax exemption is given for the Assessor's assessed value of \$503,100.00 one time. The motion was seconded by Commissioner Van Beek and carried unanimously. The hearing concluded at 10:41 a.m. and audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 29, 10:41 a.m. – 10:44 a.m.

BOARD OF EQUALIZATION HEARINGS AND MATTERS

Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks

Administrative Property Appraiser Supervisor Holly Hopkins

Assessor Brian Stender

Chief Deputy Assessor Roger Craig

Certified Property Appraiser Supervisor Autumn Wall

Certified Appraiser Norma Jimenez

Administrative Analyst Ebony Ferreira

Business Manager Lisa Walker

Certified Property Appraiser Supervisor Mike Cowen

Deputy PA Laura Keys

Deputy Clerk Diana Hoffman_____

BOARD OF EQUALIZATION HEARING AND MATTERS

The Board of County Commissioners, sitting as a Board of Equalization, met today at 10:41 a.m. to consider the Assessor's adjustments for the 2026 certified values, sheet #1. Present were Commissioners Leslie Van Beek, Brad Holton, and Zach Brooks; Administrative Property Appraiser Supervisor Holly Hopkins; Assessor Brian Stender; Chief Deputy Assessor Roger Craig; Certified Property Appraiser Supervisor Autumn Wall; Certified Appraiser Norma Jimenez; Administrative Analyst Ebony Ferreira; Business Manager Lisa Walker; Certified Property Appraiser Supervisor Mike Cowen; Deputy PA Laura Keys; and Deputy Clerk Diana Hoffman.

Ms. Hopkins presented a list of exemption and/or evaluation adjustments that were either withdrawn from appeals or had homeowner's exemptions applied as follows.

Homeowner Exemptions:

- 9 parcels qualified for the homeowner's exemption

Appeals:

- Jacob Lee: Ag exemption
 - The exemption was granted, and the applicant withdrew the appeal
- Leo Taylor:
 - 2 appeals
 - Cost to cure correction, and the applicant withdrew the appeal

Revalued Lots:

- Lone Star
 - 5 appeals: Lots one acre or less
 - Lots were revalued in accordance with the decision handed down from the Board

Upon a motion by Commissioner VanBeek and a second by Commissioner Brooks, the Board voted unanimously to approve the Assessor's adjustments to the 2026 certified values sheet #1 as presented.

Upon a motion by Commissioner Holton and a second by Commissioner Van Beek, the board voted unanimously to adjourn the meeting at 10:37 a.m. An audio recording is on file in the Commissioners' Office.