RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes___ No_X)

Pass and adopt this Resolution authorizing the Chairman to sign an order of the Board to reject Claim No. C95-11 for $180,000 plus interest. Claimant is requesting a refund of taxes for the 1990/91 fiscal year despite the fact that the Assessment Appeals Board upheld the Assessor's value in June 1993. Based on this information, Counsel does not believe that a refund is warranted and, therefore, the County does not have any liability in this matter.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board usually follows Counsel's recommendation in matters of this nature.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Claim would automatically be denied if no action is taken.
BEFORE THE BOARD OF SUPERVISORS

OF

MARIPOSA COUNTY, STATE OF CALIFORNIA

In the Matter of: )

) CLAIM FOR DAMAGES PURSUANT )
) TO GOVERNMENT CODE § 911.6 )
) Claim No. C95-11 )

Yosemite Concession Services Corporation
  c/o Richard J. Ayoob, Esq.
AJALAT, POLLEY & AYOOB
643 South Olive Street, Suite 200
Los Angeles, CA  90014-1685

having filed with this Board on _July 21, 1995_ a claim for damages in the amount of
$ _180,000_;
plus interest

NOW, THEREFORE, it is ordered by the Board of Supervisors that the claim is
hereby REJECTED.

The foregoing order was passed by the following vote of the Board:

AYES:  BALMAIN, PARKER, TABER
NOES:  NONE
ABSENT: STEWART
ABSTAINED: NONE
NOT VOTING: REILLY

Dated this _28th_ day of _November_ 1995.

GARRY R. PARKER, Chairman
Board of Supervisors

ATTEST:

MARGIE WILLIAMS, Clerk of the Board
REFUND CLAIM

(Applicant must fill in the necessary information.)

Name of applicant: Yosemite Concession Services Corporation (Yosemite Park & Curry Co.)

Address of applicant*: c/o Mr. Michael Welch, P.O. Box 578, Yosemite, CA 95389

Assessor's Parcel Number: 27-000230-00 (see attached tax bill, Exhibit B)

Tax payment was made on: October 30, 1992, date(s) and April 1, 1993

In accordance with the provisions of Chapter 5, Article 1, of the California Revenue and Taxation Code (commencing with Section 5096), I am/we are filing this claim with the Mariposa County Board of Supervisors and ask that a refund of taxes for fiscal year(s) 1990-91 in the amount of $180,000.00 ** be made in accordance with this application.

**plus interest

I/we claim that the whole assessment/part of the assessment for the year(s) as shown above is/are void for the following reasons:

The taxpayer specifically incorporates by reference all grounds heretofore raised and the evidence submitted in Application Nos. 92-4, SB813-62 and SB813-63, heard before the County of Mariposa Assessment Appeals Board on May 3, 1993, including but not limited to the fact that the assessment (1) under the income approach does not reflect appropriate deductions for expenses incurred by the government landlord or for a reasonable profit to the operator, (2) includes the value of improvements beyond the reasonably anticipated term of the possessor interest, and (3) is unconstitutional under the Supremacy Clause of the United States Constitution and Articles XIII and XIIIa of the California Constitution. See attached Exhibit A.

I certify, or declare, under penalty of perjury, that the foregoing is true and correct.

June 6, 1995

By:

Please return to the address above.

*Please send copies of all correspondence to:

Richard J. Ayoob, Esq.
Ajalat, Polley & Ayoob
643 South Olive Street, Suite 200
Los Angeles, CA 90014-1685
The assessment was not made in accordance with provisions of federal and state constitutional, statutory, administrative and case law, including but not limited to Articles XIII and XIII A of the California Constitution and its implementing statutes and regulations. Assessments were not made within the appropriate statutes of limitation. Some of the statutory provisions and administrative rules applied with respect to this assessment are unconstitutional, under the federal and state constitutions. Further, some of the state constitutional provisions are unconstitutional under the federal constitution.

The assessment does not reflect the correct base year, base-year value, nor full cash value of the property. The assessment does not reflect either the lower of a proper base-year value or fair market value. There was no event allowing upward revaluation under Article XIII A since the appropriate base year. The assessment was based on mistaken facts, including but not limited to the date of valuation and the status of completion of the property.

The assessment was based upon an invalid method of valuation. The assessment is not justified by any method of valuation.

To the extent that a valid method of valuation was used, the assessment was based upon an invalid application of that method. The assessment was improperly calculated as to certain elements of value under each method of valuation (including but not limited to the purchase price, and comparable sales, the cash equivalent of the purchase price, the net income to be capitalized, the capitalization rate, the proper costs and the proper adjustments to costs) and includes non-taxable values and non-taxable property. Legal and factual mistakes were made as to the addition of costs to taxpayer's acquisition costs; the inclusion of double-taxed property; the inclusion of property not owned and/or possessed by taxpayer; the use, nature, age, obsolescence, etc. of the property; property assumed to be existing which was not existing; classification of property; the effect of enforceable restrictions; exemption of property; the inclusion of non-typical costs; and the adjustment of actual costs for economic and functional obsolescence.

Each of the grounds for protesting the taxes herein are separate. No ground nor claim of exemption or immunity nor any protest herein is to be deemed as a waiver of any other ground for protesting the taxes herein. Supplementary or clarifying information will be supplied at the request of the taxing authority. Applicant reserves the right to supplement, clarify or delete the above grounds.

EXHIBIT A
Before calling the Tax Collector, please read the important information on the reverse side of this bill.

Please write the ACCOUNT NUMBER on your check, enclose the PAYMENT STUB, and mail it PRIOR to the delinquent date shown.

RETURN THIS STUB ON YOUR PAYMENT
# Supplemental Property Tax Statement

**For the Fiscal Year Through June 30, 1991**

<table>
<thead>
<tr>
<th>Tax Number</th>
<th>Tax Area</th>
<th>Parcel Number</th>
<th>Tax Bill No</th>
<th>Assessed Value</th>
<th>Current Value</th>
<th>Supplemental Value</th>
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<td>51-006</td>
<td>27-000230-00-01</td>
<td>0992086</td>
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<td>20,069,687</td>
<td>56,150,000</td>
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**Important Information on the Reverse Side**

- Assessed Owner Name: July 1, 1991
- Assessor's Notice Date: July 21, 1992
- Supplemental Assessment Notice Date: December 28, 1992

**Property Location**

Yosemite Park & Curry Co.

Make Checks Payable To:

Don Z. Phillips, Tax Collector

P.O. Box 36

Manteca, CA 95338

(209) 964-2621

**2nd Installment**

<table>
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<tr>
<th>Tax Due</th>
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<tr>
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<td>12-10-93</td>
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**1st Installment**

<table>
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<tr>
<th>Tax Due</th>
<th>90,225.78</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due</td>
<td>6-10-93</td>
</tr>
</tbody>
</table>

**Add 10% Penalty and $10.00 Cost After 4-10-93**

**Return ThisStub With Your Payment**

If your cancelled check is your best evidence, please return this entire bill for validation.
Yosemite Concession Services Corporation

to: c/o Richard J. Ayoob, Esq.
AJALAT, POLLEY & AYOOb
643 South Olive Street, Suite 200
Los Angeles, CA 90014-1685

RE: CLAIM FOR DAMAGES
AMOUNT OF CLAIM $180,000
NOTICE OF REJECTION
Claim No. C95-11
plus interest

NOTICE IS HEREBY GIVEN that the claim which you presented to the Board of
Supervisors of Mariposa County on July 21, 1995 was rejected by action of the Board on November 28, 1995.

WARNING

"Subject to certain exceptions, you have only six (6) months from the date this notice was personally delivered or deposited in the mail to file a court action on this claim." (See Government Code Section 945.6)

"NOTE: This six-month filing period applies only to State Court actions. If your action is based on federal law and/or you intend to file it in Federal Court, a shorter or longer period within which to file the action may apply."

"You may seek the advice of an attorney of your choice in connection with this matter. If you desire to consult an attorney, you should do so immediately."

JEFFREY G. GREEN
Mariposa County Counsel

PROOF OF SERVICE BY MAIL (1013a, 2015.5 C.C.P.)

STATE OF CALIFORNIA, COUNTY OF MARIPOSA:

I am a citizen of the United States and a resident of the County aforesaid. I am over the age of eighteen years and not a party to the within entitled action; my business address is 5100 Bullion Street (P. O. Box 189), Mariposa, CA 95338. On December 5, 1995 I served the within Notice of Rejection of Claim No. C95-11 on the claimant in said action by placing a true copy in a postage paid envelope addressed to the person(s) hereinafter listed, by depositing said envelope in the U.S. Mail, or by placing a copy into an inter-office delivery receptacle located in Counsel's office: Yosemite Concession Services Corporation
c/o Richard J. Ayoob, Esq.
AJALAT, POLLEY & AYOOb
643 South Olive Street, Suite 200
Los Angeles, CA 90014-1685
I declare, under penalty of perjury, that the foregoing is true and correct.

Executed on December 5, 1995 at Mariposa, California.

Sandra V. Adams