

From: Jan & Joe <warrens@astound.net>

Date: October 19, 2015 at 11:06:44 AM PDT

To: <Candace.Anderson@bos.cccounty.us>, <John.Gioia@bos.cccounty.us>, <Federal.Glover@bos.cccounty.us>, <Karen.Mitchoff@bos.cccounty.us>, <Mary.Piepho@bos.cccounty.us>

Cc: <Joellen.Balbas@bos.cccounty.us>

Subject: Request for Favorable Consideration of Property Tax Exemption for Lafayette Christian Church

Honorable County Supervisors:

I am a 42-year member of the Disciples of Christ organization and 15-year member of Lafayette Christian Church. I have provided separate affidavit on certain matters involving the property tax Welfare Exemption for the church.

I wholeheartedly endorse your reversing the prior action of the Assessor and ordering a refund of *ad valorem* tax the church paid on the parsonage property for tax year 2014-15. I feel the Assessor is incorrect on the law and improperly ignored important "facts and circumstances" bearing materially on the question of occupancy on the lien date.

Please, do not overlook the extensive legal review and analysis submitted by attorney Lauren Cesare in Dec 2014. LCC member Lanie Brandt testified in Sep 2015 as to uses the church made of the property between when Pastor Moore left in Sep 2013 and when Disciples regional minister Rev. Toni Bynum occupied in Oct 2014. Ms. Brandt now has new legal review and analysis which I trust you find authoritative and convincing.

This is not a matter of the church wanting an exemption on 1/1/2014 for "future occupancy," as the Assessor asks you to believe. Rather, the exemption applied before Pastor Moore left. Except for the highly technical aspect, that no person resided there for nearly a year, the church used the house solely for religious purposes and took various steps -- including continuously maintaining premises and providing utilities -- reasonably that constitute "occupancy" (**not** "vacancy") during the period in question. As Ms. Brandt explains, collectively these things alone constituted "use" -- *legally incidental to and reasonably necessary* for the church's religious purposes. Of course, church members made additional use of the facility, as testified. In my judgment, the exemption should have continued uninterrupted.

Is it better to perpetuate a wrong precedent for the sake of saving tax revenue collected improperly, or to get the law, facts and circumstances right and be truly equitable? I ask you to be open to the collateral matters Mesdames Cesare and Brandt have proffered.

The amount at issue (nearly \$10,000) is substantial for the church. But, beyond the importance for this church, it is imperative that the Assessor be fair and equitable to all. In all good conscience, I feel the Assessor has not been so here.

Sincerely,

Joseph F. (Joe) Warren
Walnut Creek

June McHuen

From: Theresa Speiker
Sent: Tuesday, October 20, 2015 8:19 AM
To: June McHuen; Stephanie Mello
Cc: David Twa
Subject: FW: Request for Favorable Consideration of Property Tax Exemption for Lafayette Christian Church
Importance: High

For public record and BGO

From: Jan & Joe [<mailto:warrens@astound.net>]
Sent: Monday, October 19, 2015 6:40 PM
To: Candace Andersen; John Gioia; Federal Glover; Karen Mitchoff; Mary Piepho
Cc: Theresa Speiker
Subject: Re: Request for Favorable Consideration of Property Tax Exemption for Lafayette Christian Church
Importance: High

This is further to my earlier message today.

I now have perused the Assessor's responses to Ms. Brandt's September testimony about church "use" of the parsonage.

I am not an attorney, but have enough familiarity with the law to know that what the Assessor advances is "smoke."

It is simply not credible, that the Assessor refutes every cited use as "incidental." While that may be how the Assessor denies other claims, it is wrong!

Ms. Brandt's latest legal review and analysis establish that the uses cited, individually and collectively, are within the scope of "use" found acceptable and sufficient by California courts. The Assessor would have you believe there is a high threshold for the church to achieve; that simply is not how the courts see it.

Moreover, it is unnecessary, as the Assessor argues, for the church to pursue remedies via the courts. The avenue pursued here is established and within the Board's authority, as addressed previously by County's legal counsel.

As a church member, I respectfully ask you to REJECT the Assessor's claim as baseless and REVERSE the tax that was levied and paid.

Thanks for listening!

Joe Warren

From: [Jan & Joe](#)

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To: Candace.Anderson@bos.cccounty.us ; John.Gioia@bos.cccounty.us ; Federal.Glover@bos.cccounty.us ; Karen.Mitchoff@bos.cccounty.us ; Mary.Piepho@bos.cccounty.us

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