

Assessor sues Del Norte County

April 12, 2023



In a matter heard before visiting Judge Frederick Horn, parties met in Department 2 to address Perry's complaint with a decision made by the Assessment Appeals Board. The AAB is the five members of the Del Norte Board of Supervisors. Both Superior Court Judge Robert Cochran and Darren McElfresh recused themselves from hearing this matter. The respondent on this case is Cappy Dobbs, Judith Dobbs, Sierra F-18 Limited Partnership.

The Dobbs' responded to the Superior Court. Here is the Dobbs' background of this matter:

In 2016-17, Del Norte County was in serious jeopardy of losing Sutter Coast Hospital. A committee of hospital and community leaders contacted Mr. Dobbs about building a house the hospital could lease. Sutter Coast needed quality housing for physicians.

Dobbs responded affirmatively and began the permitting process and financing component to build a three bedroom, two bath, 2500-square-foot home in the Spyglass subdivision in Smith River. The Dobbs family

does not expect any reimbursement for any out-of-pocket expenses but does expect a return to its original tax bill.

US Bank advised the Dobbs it could not negotiate a loan to the currently vested limited partnership called Sierra 18. The Dobbs' changed the vesting to Cappy and Judith Dobbs to accommodate bank requirements. The vesting changed June 26, 2017.

Hospital leadership for unknown reasons, withdrew its request. Dobbs stated his intent was to provide necessary housing services for key hospital staff. "We did this to help out Del Norte County," Dobbs said.

On July 10, 2020, the assessor re-accessed the property based on a change of ownership.

The Dobbs appealed the reassessment to the AAB.

On October 25, the AAB granted the applicants requested relief.

The Dobbs contend the property was 100 percent owned before and after the June 2017 name change.

The assessor filed for court action to overrule the Del Norte Assessment Appeals Board.

Mr. and Ms. Dobbs expressed their concern the difference on the new assessment vs. the old tax bill is a modest \$450 and shared their alarm the cost in legal fees for petitioner Perry may be tens of thousands of dollars which the county may be liable for and questioned the wisdom of this court action.

Assessor Perry, who declined to speak with The Triplicate upon the advice of her attorney, has retained the services of the Renne Public Law Group of San Francisco. The Board of Supervisors voted unanimously to defend the AAB decision. County assistant counsel Jacqueline Roberts will represent Del Norte County in its defense of its decision.

The matter will be continued in front of Judge Horn on August 9 at 11 a.m. via a case management conference.