



AGENDA

MONO COUNTY ASSESSMENT APPEALS BOARD ANNUAL BUSINESS MEETING

Teleconference Only - No Physical Location

Noticed Hearing and Meeting

August 20, 2020 at 9:00 AM

Teleconference Information

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recommendations by local officials that precautions be taken, including social distancing, to address the threat of COVID-19.

Important Notice to the Public Regarding COVID-19

Based on guidance from the California Department of Public Health and the California Governor's Officer, in order to minimize the spread of the COVID-19 virus, please note that there is no physical location of the meeting open to the public. You may participate in the Zoom Webinar, including listening to the meeting and providing public comment, by following the instructions below.

To join the meeting by computer:

1. Visit <https://monocounty.zoom.us/j/95582205074?pwd=ZEJSVFdQczAxUm9lbTltZUg4ZVNtdz09> or
2. Visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID **955 8220 5074**, and enter the Password **585119**

To join the meeting by telephone:

Dial (669) 900-6833, then enter Webinar ID **955 8220 5074**, and enter the Password **585119**. To provide public comment (at appropriate times) during the meeting, press *9 to raise your hand.

Due to its large size, Exhibit F documents may be found by visiting <https://monocounty.ca.gov/assessment-appeals/page/assessment-appeals-1>

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Shannon Kendall, Clerk of the Board, at (760) 932-5530. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

9:00 a.m. Call Meeting to Order

APPROVAL OF MINUTES	
1.	Minutes of the Annual Business Meeting of the Assessment Appeals Board on July 20, 2020. Review and approval of minutes of the annual business/administrative meeting of the Assessment Appeals Board held on July 20, 2020 (see Exhibit A). <u>Recommended Action:</u> Approve minutes. [20-08-01]
ADMINISTRATIVE BUSINESS	
2.	Proposed Amendments to the Mono County Assessment Appeals Board Local Rules (Possible Action) <u>Recommended Action:</u> Review and direct staff to finalize revised proposed amendments to Local Rules (see Exhibit B); forward final amendments to Board of Supervisors with request to adopt; provide any desired direction to staff. [20-08-02]
3.	Update on Status of 2018 Horizon Air Assessment Appeals (No Action) <u>Recommended Action:</u> Receive staff update on status of 2018 Horizon Air appeal, Case File No. 2018-007 (see Exhibit C); provide any desired direction to staff. [20-08-03]

4.	<p>Update on Hearing and Consolidation of Frank Family Trust 09-29-08 Assessment Appeals (Possible Action)</p> <p><u>Recommended Action:</u> Receive staff update on hearing on 2018 and 2019 Frank Family Trust 09-29-08 appeals, Case File Nos. 2018-009 & 2019-013, scheduled for September 23-24, 2020; move and approve order consolidating 2018 and 2019 Frank Family Trust 09-29-08 appeals (see Exhibit D); provide any desired direction to staff. [20-08-04]</p>
5.	<p>Consolidation of Ormat et al. Assessment Appeal Applications (Possible Action)</p> <p><u>Recommended Action:</u> Move and approve order consolidating 2018 and 2019 Ormat et al. assessment appeal applications with other Ormat et al appeals already under RTC 1604 waivers (see Exhibit E); provide any desired direction to staff. [20-08-05]</p>
<h2>HEARINGS</h2>	
6.	<p>Ormat et al Assessment Appeal Applications</p> <p><u>Recommended Action:</u> Accept and take under submission stipulations and withdrawals filed with the Board for the resolution of 2013-2019 Ormat et al appeals (see Exhibit F); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulations and withdrawals; provide any desired direction to staff.</p>

ADJOURN

EXHIBIT A



MEETING MINUTES

MONO COUNTY ASSESSMENT APPEALS BOARD ANNUAL BUSINESS MEETING

Teleconference Only - No Physical Location

Regular Meeting

July 20, 2020 at 9:00 AM

9:11 a.m.

Meeting to Called to Order.

Present: Jason Canger, Shannon Kendall, Scheereen Dedman, Paul Oster, Rick Liebersbach, Mickey Brown, Jeff Mills, Barry Beck, Christy Milovich

APPROVAL OF MINUTES

1.

Minutes of the administrative meeting of the Assessment Appeals Board on June 10, 2020.

Action: Approve minutes.
[20-07-01]

Brown moved; Liebersbach seconded

Roll call vote: Oster: yes; Liebersbach: yes; Brown: yes.

Vote: 3 yes, 0 no

ADMINISTRATIVE BUSINESS

2.

Assessment Appeals Hearing Schedule for the 2020-2021 Tax Year

EXHIBIT A

	<p>Identify and discuss outstanding assessment appeal applications and the need for hearings (see Exhibit A); discuss availability of assessment appeal board members and staff, and the Mono County Assessor's Office.</p> <p><u>Action:</u> Adopt hearing dates/calendar for the 2020-2021 Tax Year. [20-07-02] Liebersbach moved; Mills seconded Roll call vote: Oster: yes; Liebersbach: yes; Brown: yes; Mills: yes. Vote: 4 yes, 0 no</p> <ul style="list-style-type: none">• Please see attached Exhibit "A" for list of appeals.• General Discussion regarding outstanding appeals and scheduling.
3.	<p>DISCUSSION (No Action): Proposed Amendments to the Mono County Assessment Appeals Board Local Rules</p> <p>Discuss proposed amendments to Mono County Assessment Appeals Board Local Rules (Local Rules) identified and prepared by staff (see Exhibit B).</p> <p><u>Action:</u> None.</p> <ul style="list-style-type: none">• General Discussion.• Staff was given direction to prepare discussed amendments to Local Rules to be brought back at next scheduled Assessment Appeals Meeting.• Once Revised Local Rules are approved by the Assessment Appeals Board, they will then go to the Mono County Board of Supervisors for adoption.

ADJOURN 10:20 a.m.

ATTEST

PAUL OSTER
CHAIR OF THE BOARD

SHANNON KENDALL
CLERK OF THE BOARD

EXHIBIT B

REVISED Proposed Amendments to Mono County Assessment Appeals Board Local Rules

1. Amend Local Rule III.G Pertaining to Pre-Hearing Conferences.

- Purposes: Revise (i) mandatory requirement for board use of pre-hearing conferences for “high value appeals” and (ii) amount of notice required for pre-hearing conferences to be consistent with California Property Tax Rule 305.2.

- Proposed Amendment No. 1 – Local Rule III.G(2)

High Value Appeals: All appeals that are designated ~~by the Board~~ as “high value appeals” under these Local Rules shall be scheduled for a pre-hearing conference at the Board’s discretion. not later than July 15 of the year following the calendar year in which the appeals are filed or, for appeals filed outside the normal appeal period, within one (1) year of the date of filing of the appeal. Thereafter, further pre-hearings shall be conducted at least once every one-hundred eighty (180) days At the Board’s discretion, additional pre-hearing conferences may be conducted as needed until the case is heard and decided or otherwise resolved.

- Proposed Amendment No. 2 – Local Rule III.G(4)

Notice of Preconference Hearing: The Clerk shall set the matter for a pre-hearing conference and send a Notice of Hearing not less than ~~45-30~~ days prior to the conference, unless the parties stipulate orally or in writing to a shorter notice period. The Notice of Hearing may include direction from the Board to submit a pre-hearing status report regarding specific issues.

2. Amend Local Rule II.G to Clarify Standard for Untimely Appeals Applications

- Purposes: Revise to make clear that applications and re-submittals of corrected application with only a private business meter postmark (and no U.S. Postal Service postmark) received by the Clerk after the filing or correction deadline shall not be deemed timely filed.

- Proposed Amendment

[...]

1) Untimely Applications: The Clerk shall determine if an application is timely filed as follows:

- a) Any application or re-submittal of a corrected application, that is filed by mail or personal delivery and received at the Clerk’s office no later than 5:00 p.m. of

EXHIBIT B

the last day of that application's applicable filing or correction deadline is timely filed.

b) Any application or re-submittal of a corrected application, that is filed by mail that has the postage prepaid, is properly addressed, and bears a U.S. postmark date no later than the last day of that application's applicable filing or correction deadline shall be deemed timely filed.

c) An application or re-submittal of a corrected application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the same as the U.S. Postal Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates.

d) An application or re-submittal of a corrected application filed by mail that bears only a private business postage meter postmark date and is received by the Clerk after the applicable filing or correction deadline shall not be deemed timely filed.

~~de~~) If the last day of the filing period falls on Saturday, Sunday, or a legal holiday, an application that is properly addressed, mailed, and postmarked on the next business day or received by the Clerk on the next business day shall be deemed timely filed. If the county's offices are closed for business prior to 5 p.m. or for the entire day on which the deadline for filing falls, that day shall be considered a legal holiday.

[...]

3. Amend Local Rule II.I Regarding Consolidation of Appeal Applications

- Purposes: Revise to be consistent with California Property Tax Rule 305(h).
- Proposed Amendment

Consolidation of Applications

~~Multiple applications presenting the same or substantially related issues may be consolidated for hearing. The board, on its own motion or on a timely request of the applicant or applicants or the assessor, may consolidate multiple applications when the applications present the same or substantially related issues of valuation, law, or fact. If applications are consolidated, the board shall notify all parties of the consolidation as soon as practicable.~~

4. Amend Local Rule III.C Regarding Postponement of Hearings

- Purpose: Revise to clarify requirement and Clerk's authority.
- Proposed Amendment – Local Rule III.C

EXHIBIT B

Request for Postponement. ~~Each~~ Subject to the time limitations set forth in Rule III.C(2) below, each party to the appeal is entitled to one postponement of a scheduled hearing, ~~if the request for postponement is received within 120 days of the expiration of the two-year limitation.~~ The postponement can be initiated by submitting a written request to the Clerk or submitting the Hearing Confirmation Letter with the appropriate box marked to request a postponement. The request must be delivered to the Clerk's office no later than 21 days prior to the scheduled hearing date; however, requests for postponement shall be considered as far in advance of the hearing date as practicable.

[...]

2) Untimely/Subsequent Request: Untimely postponement requests (i.e., those requests submitted later than 21 days prior to the scheduled hearing date) and requests subsequent to the first postponement, shall be granted only upon showing of good cause. Such requests must be submitted to the Clerk in writing and describe unforeseen and compelling circumstances which made a timely request for postponement impossible or impracticable. The request will be presented to the Assessment Appeals Board on the scheduled hearing date. The Board will consider the request and take action to approve or deny the request.

[...]

4) Clerk's Authority: The Clerk shall have the authority to grant (i) all postponements which are a matter of right and (ii) all postponements based on a stipulation by Applicant and the Assessor. ~~Requests for postponement shall be considered as far in advance of the hearing date as practicable. Clerk shall have no authority to grant any untimely postponement request or any request to postpone subsequent to the first postponement.~~

5. Amend Local Rule III.B Regarding Hearing Confirmation Form ("Blue Letter")

- Purpose: Revise provision to require an applicant to enter into a written agreement extending and tolling the two-year limitations period if a hearing is postponed due to applicant's failure to timely return the Hearing Confirmation Form.

- Proposed Amendment – Local Rule III.B

[...]

If the Applicant fails to return the completed confirmation notice form, as required, and appears on the scheduled date of hearing, the Board shall, at the Assessor's request, postpone the hearing to a date at the discretion of the Board. The failure to timely return the completed Hearing Confirmation Form shall be deemed to be a postponement request by the Applicant for purposes of Rule 26. If the hearing date is within ninety (90) days of the expiration of the two-year limitations period for hearings set by Revenue and Taxation Code Section 1604 (c), the Board ~~may~~ shall require

EXHIBIT B

the Applicant to enter into a written agreement extending and tolling the two-year limitations period as a condition of the postponement.

EXHIBIT C

AGREEMENT TO EXTEND AND TOLL TIME FOR ASSESSMENT APPEALS BOARD HEARING

Taxpayer: Horizon Air Industries, Inc.
Parcel Number: 820-009-006-000
Appeal No.: 2017-021

RECITALS

A. Horizon Air Industries, Inc. ("Taxpayer") has filed an application for reduction in assessment which has been assigned the appeal number noted above (the "Appeal") with the Mono County Assessment Appeals Board (the "Board");

B. Subdivision (c) of section 1604 of the California Revenue and Taxation Code requires the Board to hear evidence and make a final determination on an application for a reduction in assessment within two years of the timely filing of said application unless, among other things, the applicant and the county assessment appeals board agree in writing or on the record to an extension of time for the hearing;

C. In addition to subdivision (c) of section 1604 of the California Revenue and Taxation Code, subdivision (a) of California Property Tax Rule 323 ("Rule 323(a)") provides that an applicant shall be allowed one postponement of a hearing on an assessment appeal application by the county assessment appeals board as a matter of right, provided the postponement request is made not later than 21 days before the hearing is scheduled to commence;

D. In addition, Rule 323(a) provides that if the applicant requests a postponement as a matter of right within 120 days of the expiration of the two-year limitation period provided in subdivision (c) of section 1604 of the California Revenue and Taxation Code, the postponement shall be contingent upon the applicant's written agreement to extend and toll indefinitely the two-year period subject to termination of the agreement by 120 days written notice by the applicant.

E. On November 30, 2017, Taxpayer filed the Appeal with the Board. Accordingly, the two-year limitation period of subdivision (c) of section 1604 of the California Revenue and Taxation Code applicable to the Appeal expires on November 30, 2019.

F. On July 24, 2019, the Board noticed the Appeal (along with another assessment appeal application filed by Taxpayer for the 2018-2019 tax year) for hearing on September 19, 2019. On August 29, 2019, the Taxpayer requested that the hearing on the Appeal (and the other assessment appeal application for the 2018-2019 tax year) be postponed. Taxpayer's request was made within 120 days of November 30, 2019, the expiration date of the two-year limitation period provided in subdivision (c) of section 1604 of the California Revenue and Taxation Code applicable to the Appeal.

G. The Board and Taxpayer wish to enter into this agreement to comply with the requirements of Rule 323(a) and extend and toll indefinitely the hearing scheduled for the

EXHIBIT C

Appeal, subject to termination of the agreement by 120 days written notice by Taxpayer to the Board.

NOW THEREFORE, the Board and Taxpayer agree as follows:


1. The provisions of subdivision (c) of section 1604 of the California Revenue and Taxation Code section 1604(c) are hereby waived and the time for the hearing on the Appeal is hereby extended and tolled indefinitely to a date(s) to be set at the convenience of the Board, and taking into account the availability of the Mono County Assessor and Taxpayer. The new hearing date shall be set for some time after January 1, 2020.

2. Pursuant to paragraph (2) of subdivision (c) of section 1604 of the California Revenue and Taxation Code and subdivision (h) of California Property Tax Rule 305, the hearing on the Appeal may be consolidated with other assessment appeal applications filed by Taxpayer.


3. A final determination on the Appeal will be made by the Board following a hearing on the Appeal and according to the time provided in California Property Tax Rule 325.

4. This agreement may be executed in two (2) or more counterparts (including electronic transmission), each of which shall constitute an original and all of which taken together shall constitute one and the same instrument.

MONO COUNTY ASSESSMENT
APPEALS BOARD

By: 
Print Name: Paul Oster
Title: Chair
Date: 9-6-19

HORIZON AIR INDUSTRIES, INC.

By: 
Print Name: Amy Kotschedoff
Title: Principal
Date: 9-5-19

APPROVED AS TO FORM

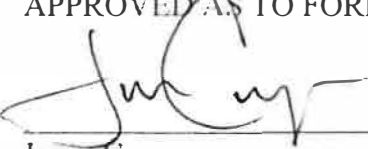
 9/4/19
Jason Canger
Attorney for the Mono County Assessment
Appeals Board

EXHIBIT C

AGREEMENT TO EXTEND AND TOLL TIME FOR ASSESSMENT APPEALS BOARD HEARING

Taxpayer: Horizon Air Industries, Inc.
Parcel Number: 820-009-006-000
Appeal No.: 2018-007

RECITALS

A. Horizon Air Industries, Inc. (“Taxpayer”) has filed an application for reduction in assessment which has been assigned the appeal number noted above (the “Appeal”) with the Mono County Assessment Appeals Board (the “Board”).

B. Subdivision (c) of section 1604 of the California Revenue and Taxation Code (“Section 1604(c)”) requires the Board to hear evidence and make a final determination on an application for a reduction in assessment within two years of the timely filing of an application unless, among other things, the applicant and the county assessment appeals board agree in writing or on the record to a postponement and extension of time for the hearing.

C. In addition to Section 1604(c), subdivision (a) of California Property Tax Rule 323 (“Rule 323(a)”) provides that an applicant shall be allowed one postponement of a hearing on an assessment appeal application by the county assessment appeals board as a matter of right, provided (i) that the postponement request is made not later than 21 days before the hearing is scheduled to commence; and (ii) that if the postponement request is made within 120 days of the expiration of the two-year limitations period applicable to the application that the postponement shall be contingent upon the applicant's agreement in writing or on the record to extend and toll indefinitely the applicable two-year limitations period subject to termination of the agreement by 120 days written notice by the applicant.

D. On November 13, 2018, Taxpayer filed the Appeal with the Board. Accordingly, the two-year limitations period applicable to the Appeal expires on November 13, 2020.

E. The Board intends to notice the Appeal for hearing on September 24, 2020. On July 24, 2020, the Taxpayer’s agent requested that the hearing on the Appeal be postponed due to (i) its ongoing discussions with the Aircraft Advisory Subcommittee of the California Assessor’s Association to resolve outstanding aircraft appeals on a statewide basis and (ii) the impacts on county assessment appeal board operations throughout the State due to the public health emergency presented by COVID-19.

F. Taxpayer’s request for postponement was made within 120 days of November 13, 2020, the expiration date of the two-year limitation period applicable to the Appeal.

G. The Board and Taxpayer wish to enter into this agreement to comply with the requirements of Section 1604(c) and Rule 323(a) and to extend and toll indefinitely the hearing on the Appeal subject to termination of the agreement by 120 days written notice by Taxpayer to the Board.

EXHIBIT C

NOW THEREFORE, the Board and Taxpayer agree as follows:

1. The provisions of subdivision (c) of section 1604 of the California Revenue and Taxation Code are hereby waived and the time for the hearing on the Appeal is hereby extended and tolled indefinitely to a date to be set at the convenience of the Board, and taking into account the availability of the Mono County Assessor and Taxpayer. The new hearing date shall be set for a date and time after January 1, 2021.

2. Pursuant to paragraph (2) of subdivision (c) of section 1604 of the California Revenue and Taxation Code, subdivision (h) of California Property Tax Rule 305, Local Rule II.I of the Mono County Assessment Appeals Board, the hearing on the Appeal may be consolidated with other hearing on assessment appeal applications filed by Taxpayer.

3. A final determination on the Appeal will be made by the Board following a hearing on the Appeal and according to the time provided in California Property Tax Rule 325.

4. This agreement may be executed in two (2) or more counterparts (including electronic and facsimile transmission), each of which shall constitute an original and all of which taken together shall constitute one and the same instrument.

MONO COUNTY ASSESSMENT
APPEALS BOARD

By: Paul Oster
Print Name: PAUL OSTER
Title: Chair.
Date: 7-29-2020

HORIZON AIR INDUSTRIES, INC.

By: Amy Kotschedoff
Print Name: Amy Kotschedoff
Title: Principal
Date: 7-29-20

APPROVED AS TO FORM

[Signature] 7/27/20
Counsel for the Mono County Assessment
Appeals Board

EXHIBIT D



MONO COUNTY ASSESSMENT APPEALS BOARD

ORDER CONSOLIDATING MONO COUNTY ASSESSMENT APPEALS BOARD CASE FILE NUMBERS 2018-009 AND 2019-013 OF FRANK FAMILY TRUST 09-29-08

WHEREAS, subdivision (h) of California Property Tax Rule 305, 18 C.C.R. § 305(h) (“Rule 305(h)”) provides that a “[county assessment appeals] board, on its own motion or on a timely request of the applicant or applicants or the assessor, may consolidate [assessment appeal] applications when the applications present the same or substantially related issues of valuation, law, or fact”; and

WHEREAS, Mono County Assessment Appeals Board Local Rule II.I (“Local Rule II.I”) also provides for the consolidation for hearing of multiple assessment appeal applications “presenting the same or substantially related issues”; and

WHEREAS, on or about November 26, 2018, Frank Family Trust 09-29-08 (“Applicant”) filed an assessment appeal application with the Mono County Assessment Appeals Board (“Board”), which was assigned Case File No. 2018-009 (“2018 Appeal”); and thereafter, on or about November 2, 2019, the Applicant filed an assessment appeal application with Board, which was assigned Case File No. 2019-013 (“2019 Appeal”); and

WHEREAS, the 2018 Appeal and the 2019 Appeal both involve and present the same or substantially related issues of law and/or fact in that they pertain to, among other things, the valuation of the same property; and

WHEREAS, in light of the foregoing, pursuant to Rule 305(h) and Local Rule II.I, the Board, on its own motion, wishes to consolidate the 2018 Appeal and the 2019 Appeal for hearing on September 23 and 24, 2020 and as otherwise noticed on or about July 23, 2020.

NOW, THEREFORE, THE MONO COUNTY ASSESSMENT APPEALS BOARD DOES HEREBY find, declare, and order as follows:

1. The 2018 Appeal (Case File No. 2018-009) and the 2019 Appeal (Case File No. 2019-013) present the same or substantially related issues of law and/or fact and are hereby consolidated.

EXHIBIT D

1
2 **WHEREAS**, the 2013-2017 Appeals and the 2018-2019 Appeals involve and present the
3 same or substantially related issues of law and/or fact in that they pertain to, among other
4 things, the valuation of the same or similar properties, improvements, and assets; and

5 **WHEREAS**, in light of the foregoing, pursuant to Rule 305(h) and Local Rule II.I, the
6 Board, on its own motion, wishes to consolidate the 2013-2017 Appeals and the 2018-2019
7 Appeals to avoid the expiration of the RTC 1604 Limitations Period applicable to the 2018-
2019 Appeals.

8 **NOW, THEREFORE, THE MONO COUNTY ASSESSMENT APPEALS BOARD**
9 **DOES HEREBY** find, declare, and order as follows:

10 1. The 2013-2017 Appeals (already under agreements to extend/toll the RTC 1604
11 Limitations Period) and the 2018-2019 Appeals (not under agreements to extend/toll the RTC
12 1604 Limitations Period) present the same or substantially related issues of law and/or fact and
13 are hereby consolidated.

14 2. Upon execution by the Board, staff shall promptly notify the Applicant (or its
15 agent or attorney) and the Mono County Assessor (and its staff) of this order.

16 3. This order may be executed in two (2) or more counterparts (including by
17 electronic and facsimile transmission), each of which shall constitute an original, and all of
18 which taken together shall constitute one and the same instrument.

19 **APPROVED AND ADOPTED** this 20th day of August 2020 by the Mono County
20 Assessment Appeals Board:

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22 _____
23 Paul Oster, Chair
24 Mono County Assessment Appeals Board

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26
27 ATTEST:

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29 APPROVED AS TO FORM:

30 _____
31 Clerk of the Board

32 _____
33 Counsel for the Board

EXHIBIT E



MONO COUNTY ASSESSMENT APPEALS BOARD

ORDER CONSOLIDATING CERTAIN MONO COUNTY ASSESSMENT APPEALS APPLICATIONS OF ORMAT ET AL

WHEREAS, subsection (a) of section 1604 of the California Revenue and Taxation Code requires the Mono County Assessment Appeals Board (“Board”) to hold a hearing and make a final determination on an assessment appeal application within two years of the application being timely filed with the Board (“RTC 1604 Limitations Period”) unless either (i) the applicant and the Board mutually agree in writing, or on the record, to an extension of time for the hearing; or (ii) the application is consolidated for hearing with another application by the same applicant with respect to which an extension of time for the hearing has been granted; and

WHEREAS, subdivision (h) of California Property Tax Rule 305, 18 C.C.R. § 305(h) (collectively, “Rule 305(h)”), provides that a “[county assessment appeals] board, on its own motion or on a timely request of the applicant or applicants or the assessor, may consolidate [assessment appeal] applications when the applications present the same or substantially related issues of valuation, law, or fact”; and

WHEREAS, Mono County Assessment Appeals Board Local Rule II.I (“Local Rule II.I”) also provides for the consolidation for hearing of multiple assessment appeal applications “presenting the same or substantially related issues”; and

WHEREAS, Ormat et al., Magma Energy Incorporated, and Mammoth Pacific, LP (collectively, “Applicant”) filed certain assessment appeal applications for the 2013-2014, 2014-2015, 2015-2016, 2016-2017, and 2017-2018 tax years, which are set forth and more fully described in Attachment A attached hereto and incorporated herein (collectively, the “2013-2017 Appeals”); and

WHEREAS, pursuant to subsection (c) of section 1604 of the California Revenue and Taxation Code, the Applicant and the Board executed agreements that still remain in effect to postpone the hearings on the 2013-2017 Appeals and to extend and toll indefinitely the RTC 1604 Limitations Period applicable to the 2013-2017 Appeals; and

WHEREAS, on or about November 26, 2018 and November 26, 2019, the Applicant filed certain assessment appeal applications for the 2018-2019 and 2019-2020 tax years, respectively (collectively, the “2018-2019 Appeals”), which are set forth and more fully described in Attachment B attached hereto and incorporated herein; and

EXHIBIT E

1
2 **WHEREAS**, the 2013-2017 Appeals and the 2018-2019 Appeals involve and present the
3 same or substantially related issues of law and/or fact in that they pertain to, among other
4 things, the valuation of the same or similar properties, improvements, and assets; and

5 **WHEREAS**, in light of the foregoing, pursuant to Rule 305(h) and Local Rule II.I, the
6 Board, on its own motion, wishes to consolidate the 2013-2017 Appeals and the 2018-2019
7 Appeals to avoid the expiration of the RTC 1604 Limitations Period applicable to the 2018-
2019 Appeals.

8 **NOW, THEREFORE, THE MONO COUNTY ASSESSMENT APPEALS BOARD**
9 **DOES HEREBY** find, declare, and order as follows:

10 1. The 2013-2017 Appeals (already under agreements to extend/toll the RTC 1604
11 Limitations Period) and the 2018-2019 Appeals (not under agreements to extend/toll the RTC
12 1604 Limitations Period) present the same or substantially related issues of law and/or fact and
13 are hereby consolidated.

14 2. Upon execution by the Board, staff shall promptly notify the Applicant (or its
15 agent or attorney) and the Mono County Assessor (and its staff) of this order.

16 3. This order may be executed in two (2) or more counterparts (including by
17 electronic and facsimile transmission), each of which shall constitute an original, and all of
18 which taken together shall constitute one and the same instrument.

19 **APPROVED AND ADOPTED** this 20th day of August 2020 by the Mono County
20 Assessment Appeals Board:

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22 _____
23 Paul Oster, Chair
24 Mono County Assessment Appeals Board

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26
27 ATTEST:

28
29 APPROVED AS TO FORM:

30 _____
31 Clerk of the Board

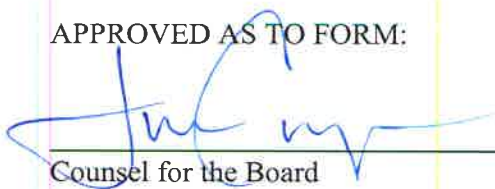
32 _____
33 
34 Counsel for the Board

EXHIBIT E

ATTACHMENT A

Mono County AAB Case ID	Assessment Number	Applicant	Filing Date	Exp. Date
2017-037	905001014000	MAMMOTH PACIFIC, LP	11/28/2017	Waiver
2017-036	37050005000	MAGMA ENERGY INCORPORATED	11/28/2017	Waiver
2017-035	905001015000	MAMMOTH PACIFIC, LP	11/28/2017	Waiver
2017-034	905001007000	ORMAT ET AL	11/28/2017	Waiver
2017-033	905001027000	MAMMOTH PACIFIC, LP	11/28/2017	Waiver
2017-032	905001009000	ORMAT ET AL	11/28/2017	Waiver
2017-031	905001008000	ORMAT ET AL	11/28/2017	Waiver
2017-030	905001024000	ORMAT ET AL	11/28/2017	Waiver
2017-029	905001023000	ORMAT ET AL	11/28/2017	Waiver
2017-028	905001022000	ORMAT ET AL	11/28/2017	Waiver
2017-027	905001026000	ORMAT ET AL	11/28/2017	Waiver
2017-026	905001021000	ORMAT ET AL	11/28/2017	Waiver
2017-025	905001025000	ORMAT ET AL	11/28/2017	Waiver
2017-024	37050002000	ORMAT, ET AL	11/28/2017	Waiver
2017-021	820009006000	HORIZON AIR INDUSTRIES, INC.	11/30/2017	Waiver
2016-035	905001027000	MAMMOTH PACIFIC, LP	11/30/2016	Waiver
2016-034	905001026000	ORMAT ET AL	11/30/2016	Waiver
2016-033	905001025000	ORMAT ET AL	11/30/2016	Waiver
2016-032	905001024000	ORMAT ET AL	11/30/2016	Waiver
2016-031	905001023000	ORMAT ET AL	11/30/2016	Waiver
2016-030	905001022000	ORMAT ET AL	11/30/2016	Waiver
2016-029	905001021000	ORMAT ET AL	11/30/2016	Waiver
2016-028	905001015000	MAMMOTH PACIFIC, LP	11/30/2016	Waiver
2016-027	905001014000	MAMMOTH PACIFIC, LP	11/30/2016	Waiver
2016-026	905001009000	ORMAT ET AL	11/30/2016	Waiver
2016-025	905001008000	ORMAT ET AL	11/30/2016	Waiver
2016-024	905001007000	ORMAT ET AL	11/30/2016	Waiver
2016-023	37050005000	MAGMA ENERGY INCORPORATED	11/30/2016	Waiver
2016-022	37050002000	MAMMOTH PACIFIC/MAGMA ENERGY INC	11/30/2016	Waiver
2015-050	905001014000	Mammoth Pacific, LP	11/30/2015	Waiver
2015-049	905001009000	Ormat, et al	11/30/2015	Waiver
2015-048	905001008000	Ormat. et al	11/30/2015	Waiver
2015-047	905001024000	Ormat, et al	11/30/2015	Waiver
2015-046	905001023000	Ormat, et al	11/30/2015	Waiver
2015-045	905001027000	Mammoth Pacific, LP	11/30/2015	Waiver
2015-044	905001025000	Ormat, et al	11/30/2015	Waiver
2015-043	905001026000	Ormat, et al	11/30/2015	Waiver
2015-042	905001007000	Ormat, et al	11/30/2015	Waiver
2015-041	37050002000	Mammoth Pacific LP/Magma Energy Inc	11/30/2015	Waiver
2015-040	37050005000	Magma Energy Inc/Mammoth Pacific	11/30/2015	Waiver
2015-039	905001015000	Mammoth Pacific, LP	11/30/2015	Waiver
2015-038	905001022000	Ormat, et al	11/30/2015	Waiver
2015-037	905001021000	Ormat, et al	11/30/2015	Waiver
2014-055	905001022000	Ormat et al	11/26/2014	Waiver
2014-054	905001014000	Mammoth Pacific, LP	11/26/2014	Waiver
2014-053	905001008000	Ormat et al	11/26/2014	Waiver
2014-052	37050005000	Mammoth Pacific	11/26/2014	Waiver

EXHIBIT E**ATTACHMENT A**

Mono County AAB Case ID	Assessment Number	Applicant	Filing Date	Exp. Date
2014-051	905001026000	Ormat et al	11/26/2014	Waiver
2014-050	905001009000	Ormat et al	11/26/2014	Waiver
2014-049	905001015000	Mammoth Pacific, LP	11/26/2014	Waiver
2014-048	905001021000	Ormat et al	11/26/2014	Waiver
2014-047	905001025000	Ormat et al	11/26/2014	Waiver
2014-046	37050002000	Mammoth Pacific/Magma Energy	11/26/2014	Waiver
2014-045	905001027000	Mammoth Pacific, LLP	11/26/2014	Waiver
2014-044	905001024000	Ormat et al	11/26/2014	Waiver
2014-043	905001023000	Ormat et al	11/26/2014	Waiver
2014-042	905001007000	Ormat et al	11/26/2014	Waiver
2013-108	905001008000	ORMAT, ET AL	6/20/2014	Waiver
2013-107	37050005000	MAMMOTH PACIFIC/MAGMA ENERGY	6/20/2014	Waiver
2013-106	905001023000	ORMAT, ET AL	6/20/2014	Waiver
2013-105	905001007000	ORMAT, ET AL	6/20/2014	Waiver
2013-104	905001026000	ORMAT, ET AL	6/20/2014	Waiver
2013-103	905001024000	ORMAT, ET AL	6/20/2014	Waiver
2013-102	905001022000	ORMAT, ET AL	6/20/2014	Waiver
2013-101	905001025000	ORMAT, ET AL	6/20/2014	Waiver
2013-100	905001014000	MAMMOTH PACIFIC, LP	6/20/2014	Waiver
2013-099	905001015000	MAMMOTH PACIFIC, LP	6/20/2014	Waiver
2013-098	905001021000	ORMAT, ET AL	6/20/2014	Waiver
2013-097	905001027000	MAMMOTH PACIFIC, LP	6/20/2014	Waiver
2013-096	905001009000	ORMAT, ET AL	6/20/2014	Waiver
2013-095	37050002000	MAMMOTH PACIFIC/MAGMA ENERGY INC.	6/20/2014	Waiver

EXHIBIT E**ATTACHMENT B**

Mono County AAB Case ID	Assessment Number	Applicant	Filing Date	Exp. Date
2019-031	905001027000	MAMMOTH PACIFIC, LP	11/26/2019	11/26/2021
2019-030	905001009000	ORMAT ET AL	11/26/2019	11/26/2021
2019-029	905001015000	MAMMOTH PACIFIC, LP	11/26/2019	11/26/2021
2019-028	905001021000	ORMAT ET AL	11/26/2019	11/26/2021
2019-027	905001014000	MAMMOTH PACIFIC, LP	11/26/2019	11/26/2021
2019-026	905001022000	ORMAT ET AL	11/26/2019	11/26/2021
2019-025	905001024000	ORMAT ET AL	11/26/2019	11/26/2021
2019-024	905001023000	ORMAT ET AL	11/26/2019	11/26/2021
2019-023	905001026000	ORMAT ET AL	11/26/2019	11/26/2021
2019-022	905001025000	ORMAT ET AL	11/26/2019	11/26/2021
2019-021	37050002000	MAGMA ENERGY INCORPORATED	11/26/2019	11/26/2021
2019-020	905001007000	ORMAT ET AL	11/26/2019	11/26/2021
2019-019	37050005000	MAGMA ENERGY INCORPORATED	11/26/2019	11/26/2021
2019-018	905001008000	ORMAT ET AL	11/26/2019	11/26/2021
2018-023	905001027000	MAMMOTH PACIFIC, LP	11/26/2018	11/26/2020
2018-022	905001026000	ORMAT ET AL	11/26/2018	11/26/2020
2018-021	905001025000	ORMAT ET AL	11/26/2018	11/26/2020
2018-020	905001024000	ORMAT ET AL	11/26/2018	11/26/2020
2018-019	905001023000	ORMAT ET AL	11/26/2018	11/26/2020
2018-018	905001022000	ORMAT ET AL	11/26/2018	11/26/2020
2018-017	905001021000	ORMAT ET AL	11/26/2018	11/26/2020
2018-016	905001015000	MAMMOTH PACIFIC, LP	11/26/2018	11/26/2020
2018-015	905001014000	MAMMOTH PACIFIC, LP	11/26/2018	11/26/2020
2018-014	905001009000	ORMAT ET AL	11/26/2018	11/26/2020
2018-013	905001008000	ORMAT ET AL	11/26/2018	11/26/2020
2018-012	905001007000	ORMAT ET AL	11/26/2018	11/26/2020
2018-011	37050005000	MAGMA ENERGY INCORPORATED	11/26/2018	11/26/2020
2018-010	37050002000	MAGMA ENERGY INCORPORATED	11/26/2018	11/26/2020