



## MEETING AGENDA

### MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

June 23, 2021 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:**

Visit

<https://monocounty.zoom.us/j/96730455741?pwd=eExLM2Y5OU81RndEWFdYZE5yclZlQT09>

Passcode: 651059

Or visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID

967 3045 5741, Passcode: 651059.

To provide public comment (at appropriate times), during the meeting, press the "Raise Hand" button on your screen.

#### **To join the meeting by telephone:**

Dial (669) 900-6833, then enter Webinar ID: 967 3045 5741, Passcode: 651059.

To provide public comment (at appropriate times) during the meeting, press \*9 to raise your hand.

**NOTE:** In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Scheereen Dedman, 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).

***PUBLIC MAY COMMENT ON AGENDA ITEMS AT THE TIME THE ITEM IS HEARD.***

9:00 A.M. Call Meeting to Order

<b>ADMINISTRATIVE BUSINESS</b>	
1.	<b>Approval of Minutes for April 28, 2021 Regular Meeting of Assessment Appeals Board</b>  <u>Recommended Action:</u> Approve minutes (Exhibit A). [21-06-01]
2.	<b>2021 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board</b>  Review of calendar and upcoming hearing dates; update on potential candidates for Board membership.

<b>HEARINGS</b>	
3.	<b>Jay Bretton</b>  Parcel No. 039-050-081-000 AAB File No. 2019-014 Assessment Year: 2019-2020 Roll Value: \$950,000  <u>Recommended Action:</u> Take under submission the stipulation filed by the parties (Exhibit B); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulation; and either (i) approve stipulation and waive appearance of applicant or (ii) schedule appeal for hearing.  [21-06-02]

<b>4.</b>	<b>Pai Family Trust 09-06-19 dba Rodeway Inn / Wildwood Inn</b> Parcel No. 035-025-003-000 AAB File No. 2019-017 Assessment Year: 2019-2020 Roll Value: \$3,093,932.00 <u>Recommended Action:</u> Postpone hearing. [21-06-03]
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# EXHIBIT A

MEETING MINUTES  
April 28, 2021  
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## MEETING MINUTES

### MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

April 28, 2021 at 9:00 AM

9:04 A.M. Meeting called to order by Chair Oster.

## ADMINISTRATIVE BUSINESS

<p>1.</p>	<p><b>Approval of Minutes for March 10, 2021 Regular Meeting of Assessment Appeals Board</b> (Oster, Liebersbach, Mills)</p> <p><u>Action:</u> Approve minutes (Exhibit A). <b>Mills Moved, Liebersbach Seconded</b> <b>3 Yes; 0 No</b></p> <p>[21-04-01]</p>
<p>2.</p>	<p><b>2021 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board</b></p> <p>Review of calendar and upcoming hearing dates; update on potential candidates for Board membership.</p> <p><b>Scheereen Dedman, Clerk:</b></p> <ul style="list-style-type: none"><li>• No May meeting, next meeting June 23, 2021. Annual business meeting is July 19, 2021.</li><li>• Update on Board vacancies.</li></ul>

# EXHIBIT A

MEETING MINUTES

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<b>3.</b>	<b>Denial of Ormat et al. Appeals for Nonappearance</b> Parcel No. 037-050-002-000 AAB File No. 2019-021 Assessment Year: 2019-2020 Roll Value: \$74,153,595.00  <u>Action:</u> Deny application and approve order denying appeal for File No. 2019-021 for nonappearance of applicant at hearing (Exhibit B). <b>Mills Moved, Oster Seconded</b> <b>2 Yes; 0 No; 1 Abstain</b> [21-04-02] <b>Scheereen Dedman:</b> <ul style="list-style-type: none"><li>• Board member Liebersbach recused himself.</li><li>• 2019 Ormat appeals were combined and heard at the August 20, 2020 meeting. The withdrawals and stipulations provided by Ormat did not include this application. The agent was provided notice that this application was not included at that meeting and would be heard at this time.</li><li>• Exhibit B – updated to include these historical facts (Updated version available as attachment to minutes).</li></ul>
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## HEARINGS

<b>4.</b>	<b>Pai Family Trust 09-06-19 dba Rodeway Inn / Wildwood Inn</b> Parcel No. 035-025-003-000 AAB File No. 2019-017 Assessment Year: 2019-2020 Roll Value: \$3,093,932.00  <u>Action:</u> Postpone hearing to June 23, 2021. <b>Liebersbach Moved, Mills Seconded</b> <b>3 Yes; 0 No</b> [21-04-03] <b>Scheereen Dedman:</b> <ul style="list-style-type: none"><li>• Assessor requested postponement.</li></ul>
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### **Stacey Simon, County Counsel:**

- Introduced Emily Fox, new Deputy County Counsel and eventual Board Counsel.

# EXHIBIT A

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**ADJOURNED at 9:18 AM**

**ATTEST**

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**PAUL OSTER  
CHAIR OF THE BOARD**

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**SCHEEREN DEDMAN  
CLERK OF THE BOARD**

# EXHIBIT B

BOE-305-S (P1) REV. 02 (07-15)

## STIPULATION AGREEMENT

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.



Assessment Appeals Board  
P.O. Box 237  
Bridgeport, CA 93517-0237  
Telephone: 760-932-5530  
Fax: 760-932-5531  
Email: skendall@mono.ca.gov

### BEFORE THE COUNTY BOARD

COUNTY OF                     Mono                    , STATE OF CALIFORNIA

#### IN THE MATTER OF THE APPLICATION OF:

2019-014

Jay Bretton

NAME OF APPLICANT

APPLICATION NUMBER(S)

039-050-081-000

PARCEL OR FILE NUMBER(S)

### STIPULATION TO VALUE

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

ASSESSMENT YEAR <u>20 19 - 20 20</u> <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	200,000		200,000	0
IMPROVEMENTS/ STRUCTURES	750,000		710,000	40,000
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	950,000	888,326	910,000	40,000
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

