



MEETING AGENDA

MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

June 10, 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/91805805810>; or
2. Visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID 918 0580 5810.

To join the meeting by telephone:

Dial (669) 900-6833, then enter Webinar ID 918 0580 5810. 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 Helen Nunn, 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

<p>1.</p>	<p>Minutes of the regular meeting of the Assessment Appeals Board on April 29, 2020. (Oster, Liebersbach, Brown, Mills) <u>Recommended Action:</u> Approve minutes. [20-06-01]</p>
<p>2.</p>	<p>Minutes of the regular meeting of the Assessment Appeals Board on May 27, 2020. (Oster, Brown, Mills) <u>Recommended Action:</u> Approve minutes. [20-06-02]</p>
<p>3.</p>	<p>DISCUSSION (No Action): Purpose of Admin Meeting. Board member requests for meeting and opportunity – separate from any noticed hearing – to discuss generally substantive assessment issues and hearing procedures.</p>
<p>4.</p>	<p>DISCUSSION (No Action): Mono County Assessment Appeals Board Local Rules. History and authority for Local Rules; consistency with CA Property Tax Rules and need to amend Local Rules; discussion of specific amendments and proposals; provide any desired direction to staff.</p>
<p>5.</p>	<p>DISCUSSION (No Action): Pre-Hearing Conferences. Applicable requirements and procedures for use of pre-hearing conferences under CA Property Tax Rules and Local Rules; use of pre-hearing conferences by the Board (history and going forward); provide an desired direction to staff.</p>
<p>6.</p>	<p>DISCUSSION (No Action): Application and Hearing Scheduling and Procedure. Scheduling of hearings on appeals; Board use of July Business Meeting; Board relationship to applicants and Assessor’s Office; provide any desired direction to staff.</p>
<p>7.</p>	<p>DISCUSSION (No Action): Board Jurisdiction and Hearing Authority. Board’s jurisdiction and obligation to determine</p>

	value; Board's authority to notice and hold hearing on its own motion; discussion of hypotheticals; provide any desired direction to staff.
8.	DISCUSSION (No Action): Board membership and terms. Current term limits for Board members; provide any desired direction to staff.

ADJOURN



MONO COUNTY ASSESSMENT APPEALS BOARD

MEETING MINUTES

April 29, 2020 at 9:00 AM

As authorized by Governor Newsom’s Executive Order, N-29-20, dated March 17, 2020, there will be no physical location for this meeting. The meeting will only be held remotely with participation conducted via the videoconference and teleconference resources described below. This altered format is in observance of recent recommendations by state and local public health officials that certain precautions and mitigation measures be taken, including physical distancing, to address the COVID-19 pandemic and related emergency. Assessment appeal applicants and members of the public wishing to observe and participate in this meeting should do so by using the Video and Tele Conference Information provided below. In particular, Applicant Ormat et al. and the Mono County Assessor’s Office should plan to participate in Item 6 via the videoconferencing resources below.

VIDEO CONFERENCE INFORMATION

<https://monocounty.zoom.us/j/98603327005?pwd=dFE2QIR0Wmd2eXIKekNGOHhWRU1oQT09>

TELEPHONE CONFERENCE INFORMATION

(669) 900-6833
Meeting ID: 986 0332 7005
Password: 860847

NOTE: It is recommended that Applicant Ormat et al., the Mono County Assessor’s Office, and other persons interested in participating in this meeting download Zoom to facilitate participation via the above video- and tele-conference resources.

Present: Paul Oster, Mickey Brown, Rick Liebersbach, Jeff Mills, Jason Canger, Helen Nunn, Barry Beck, James Bergstrom

9:00 a.m. Meeting Called to Order by Chair Oster

1.	Minutes of regular business meeting of the Assessment Appeals Board on July 15, 2019. (Oster, Liebersbach, Brown) Action: Approve minutes as amended.
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	<p>[20-04-01]</p> <p>Liebersbach: Page 4, item #4, requested “Ormat/Mammoth Pacific” be stricken from the record. Liebersbach moved to accept motion as amended, Brown second. Roll Call Vote: Oster: yes. Brown: yes. Liebersbach: yes. Vote: 3-0</p>
2.	<p>Minutes of the regular meeting of the Assessment Appeals Board on September 19, 2019. (Oster, Liebersbach, Brown)</p> <p><u>Action:</u> Approve minutes. [20-04-02] Liebersbach moved; Brown second. Roll Call Vote: Oster: yes. Brown: yes. Liebersbach: yes. Vote: 3-0</p>
3.	<p>Minutes of the regular meeting of the Assessment Appeals Board on November 22, 2019. (Oster, Liebersbach, Brown)</p> <p><u>Action:</u> Approve minutes. [20-04-03] Liebersbach moved; Brown second. Roll Call Vote: Oster: yes. Brown: yes. Liebersbach: yes. Vote: 3-0</p>
4.	<p>Minutes of the regular meeting of the Assessment Appeals Board on March 25, 2020. (Oster, Brown, Mills)</p> <p><u>Action:</u> Approve minutes. [20-04-04] Brown moved; Mills second. Roll Call Vote: Oster: yes. Brown: yes. Mills: yes. Vote: 3-0</p>
5.	<p>Request of Applicant IW Mammoth Holdings, LLC et al. to withdraw 75 assessment appeals for the 2018 Tax Year (specifically Mono County Appeal Nos. 2018-032 through 2018-106).</p> <p><u>Action:</u> Review Exhibit 5 and authorize the Chair to execute original copy of withdrawal form on file with the Clerk. [20-04-05]</p> <p>Brown: noted the original agenda said Exhibit 1. Clerk acknowledged and will amend as stated. Liebersbach: wondering why these are now Withdrawals. Beck: MMSA filed appeals as a safeguard, agreed as part of transfer that they would WD the 2018 appeals. This year was part of the July 2017 change in control that included MMSA and Tamarack. Liebersbach moved as amended; Brown second Roll Call Vote: Oster: yes. Brown: yes. Liebersbach: yes. Vote: 3-0</p>

<p>6.</p>	<p>Pre-Hearing Conference on Assessment Appeals of Applicant Ormat et al. for the 2013-2018 Tax Years</p> <p><u>Action:</u> (i) Accept and receive presentation and materials prepared by Applicant Ormat et al and the Mono County Assessor's Office pursuant to December 19, 2019 Notice of Pre-Hearing Conference (see Exhibit 6); (ii) conduct discussion related to matters identified in December 19, 2019 Notice of Pre-Hearing Conference; (iii) conduct discussion of use of video- and teleconference resources for hearing due to COVID-19 emergency; (iv) schedule hearing on Applicant's appeals; (v) provide any desired direction to Applicant, Assessor's Office, and AAB staff related Applicant's appeals and hearing.</p> <p>Liebersbach is recusing himself, leaving meeting at 9:11 am.</p> <p>Canger: counsel to AAB. Notice was issued Dec 12, 2019 to schedule PHC for Ormat appeals, 2012 through 2018. Notice requested preparation of PHC materials. Original hearing scheduled for Oct 2019, Assessor requested postponement at that time. PHC notice tasked Assessor and Ormat to prepare materials and present to Clerk's office 5 days before hearing.</p> <p>Bergstrom: sent information to Assessor this morning. Behind schedule but feels they are where they need to be.</p> <p>Beck: received some spreadsheets with some proposals. First communication the Assessor has received.</p> <p>Oster: proposed postponing</p> <p>Beck: postpone this PHC so both sides can prepare adequately for the discussion.</p> <p>Brown, Mills, no comment, but frustrated</p> <p>Oster: Set date?</p> <p>Canger: PHC makes it clear that both sides should prepare materials for Board to review. Unclear why neither party has prepared materials at this time.</p> <p>Bergstrom: didn't know there was a meeting until Friday.</p> <p>Canger: PHC notice attached to the agenda as Exhibit 6. Very clear as to what the board requested.</p> <p>Bergstrom: 2011 to 2013 were just cleared up last year, made is available to move forward with these appeals.</p> <p>Beck: they did agree that Ormat would send a proposal and would be the basis for negotiations going forward. Apologize they are not prepared. Assessor's office busiest time of the year. Can have materials available in a few weeks.</p> <p>Oster: would like to schedule next PHC at business meeting in July, hear sometime in August.</p> <p>Beck: believes if the meeting goes forward it should be held in person, not Zoom. Will do their best to prepare for August.</p> <p>Canger: one piece of information requested is preference and availability for hearing dates.</p>

	<p>Bergstrom: would love to have it resolved by August.</p> <p>Board discussion:</p> <p>Oster: PHC next 2-3 weeks, actual hearing in August</p> <p>Brown: notice?</p> <p>Canger: 30 days notice for PHC unless Applicant and Assessor agree to shorter period of time. Hopes both sides would be amenable to waiving notice period.</p> <p>Bergstrom, Beck, both comfortable with waiving notice period.</p> <p>Canger: Board should direct staff to issue a notice for 2nd PHC and directs parties to prepare materials as requested.</p> <p>Oster: May 20 works?</p> <p>All agreed May 20 for next PHC.</p> <p>Oster directs staff as above.</p> <p>No other business.</p>
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ADJOURN AT 9:28 A.M.

ATTEST

PAUL OSTER
CHAIR OF THE BOARD

HELEN NUNN
CLERK OF THE BOARD



MONO COUNTY ASSESSMENT APPEALS BOARD

MEETING MINUTES

May 27, 2020 at 9:00 AM

As authorized by Governor Newsom’s Executive Order, N-29-20, dated March 17, 2020, there will be no physical location for this meeting. The meeting will only be held remotely with participation conducted via the videoconference and teleconference resources described below. This altered format is in observance of recent recommendations by state and local public health officials that certain precautions and mitigation measures be taken, including physical distancing, to address the COVID-19 pandemic and related emergency. Assessment appeal applicants and members of the public wishing to observe and participate in this meeting should do so by using the Video and Tele Conference Information provided below. In particular, Applicant Ormat et al. and the Mono County Assessor’s Office should plan to participate in Item 6 via the videoconferencing resources below.

VIDEO CONFERENCE INFORMATION

<https://monocounty.zoom.us/j/95503279362?pwd=YnpZR2hWdlAvbStnalhUV1RVL0ovZz09>

TELEPHONE CONFERENCE INFORMATION

1 669 900 6833

Meeting ID: 955 0327 9362

Password: 078413

NOTE: It is recommended that Applicant Ormat et al., the Mono County Assessor’s Office, and other persons interested in participating in this meeting download Zoom to facilitate participation via the above video- and tele-conference resources.

Present: Paul Oster, Mickey Brown, Jeff Mills, Jason Canger, Helen Nunn, Barry Beck, Aimee Brewster, James Bergstrom.

9:00 a.m.

Meeting called to Order by Chair Oster

1.	<p>Pre-Hearing Conference on Assessment Appeals of Applicant Ormat et al. for the 2013-2018 Tax Years</p> <p><u>Recommended Action:</u> (i) Accept and receive presentation and materials prepared by Applicant Ormat et al and the Mono County Assessor’s Office pursuant to December 19, 2019 Notice of Pre-Hearing Conference (see Exhibit 1); (ii) conduct discussion related to matters identified in April 29, 2020 Notice of Pre-Hearing Conference; (iii) conduct discussion of use of video- and teleconference resources for hearing due to COVID-19 emergency; (iv) schedule hearing on Applicant’s appeals; (v) provide any</p>
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	desired direction to Applicant, Assessor's Office, and AAB staff related Applicant's appeals and hearing.
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2013-2018 PHC for Ormat.

Bergstrom: Assessor and Ormat spoke yesterday, he believes they are in agreement. Need to work out a few details for stipulations.

Beck: Ormat sent proposal, Aimee Brewster analyzed and sent back counter proposal; he also thinks they are close to having stipulations.

Canger: requests Board ask for supporting documentation be submitted with Stipulations.

Beck: will provide extensive documentation.

Oster: when can we have the hearing on the stipulations?

Beck: not sure how long they need, but anticipates fairly quickly.

Bergstrom: can probably respond by end of next week, maybe sooner.

Canger: if no resolution by July business meeting, it's the Board intent to schedule a fall hearing. Possibly could be heard in July with two back to back meetings.

Brown: encourages all parties to ensure all apns are reconciled before submission to the Board. Would like to hear stipulations the same day as the business meeting.

Board direction: Calendar Stipulations for Monday, July 20.

Board consensus: requested all appraisals be submitted with stipulations.

No other board comments or questions.

ADJOURN at 9:14 am

ATTEST

PAUL OSTER

CHAIR OF THE BOARD

HELEN NUNN

CLERK OF THE BOARD