

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=eExLM2Y5OU81RndEWFdYZE5yclZiQ

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

ADMINISTRATIVE BUSINESS

1. Approval of Minutes for April 28, 2021 Regular Meeting of Assessment Appeals Board

Recommended Action: Approve minutes (Exhibit A). [21-06-01]

2. 2021 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board

Review of calendar and upcoming hearing dates; update on potential candidates for Board membership.

HEARINGS

3. Jay Bretton

Parcel No. 039-050-081-000 AAB File No. 2019-014

Assessment Year: 2019-2020

Roll Value: \$950,000

Recommended Action: 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]

4. Pai Family Trust 09-06-19 dba Rodeway Inn / Wildwood Inn

Parcel No. 035-025-003-000 AAB File No. 2019-017

Assessment Year: 2019-2020 Roll Value: \$3,093,932.00

Recommended Action: Postpone hearing.

[21-06-03]

EXHIBIT A

MEETING MINUTES April 28, 2021 Page 1 of 3



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

1. Approval of Minutes for March 10, 2021 Regular Meeting of Assessment Appeals Board

(Oster, Liebersbach, Mills)

Action: Approve minutes (Exhibit A).

Mills Moved, Liebersbach Seconded

3 Yes; 0 No

[21-04-01]

2. 2021 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board

Review of calendar and upcoming hearing dates; update on potential candidates for Board membership.

Scheereen Dedman, Clerk:

- No May meeting, next meeting June 23, 2021. Annual business meeting is July 19, 2021.
- Update on Board vacancies.

EXHIBIT A

MEETING MINUTES April 28, 2021 Page 2 of 3

3. Denial of Ormat et al. Appeals for Nonappearance

Parcel No. 037-050-002-000 AAB

File No. 2019-021

Assessment Year: 2019-2020 Roll

Value: \$74,153,595.00

Action: Deny application and approve order denying appeal for File No. 2019-021 for nonappearance of applicant at hearing

(Exhibit B).

Mills Moved, Oster Seconded

2 Yes; 0 No; 1 Abstain

[21-04-02]

Scheereen Dedman:

- Board member Liebersbach recused himself.
- 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.
- Exhibit B updated to include these historical facts (Updated version available as attachment to minutes).

HEARINGS

4. Pai Family Trust 09-06-19 dba Rodeway Inn / Wildwood Inn

Parcel No. 035-025-003-000

AAB File No. 2019-017

Assessment Year: 2019-2020 Roll Value: \$3,093,932.00

Action: Postpone hearing to June 23, 2021.

Liebersbach Moved, Mills Seconded

3 Yes; 0 No

[21-04-03]

Scheereen Dedman:

Assessor requested postponement.

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

PAUL OSTER CHAIR OF THE BOARD

SCHEEREEN DEDMAN CLERK OF THE BOARD BOE-305-S (P1) REV. 02 (07-15)

EXHIBIT B

T B

Assessment Appeals Board P.O. Box 237

Bridgeport, CA 93517-0237 Telephone: 760-932-5530

Fax: 760-932-5531

Email: skendall@mono.ca.gov

STIPULATION AGREEMENT

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

BEFORE THE COUNTY BOARD

COUNTY OF	IVIONO	, STATE OF CALIFORNIA		
IN THE MATTER OF THE APPLICATION OF:		2019-014		
		APPLICATION NUMBER(S)		
Jay Bretton		039-050-081-000		
NAME OF APPLICANT	-	PARCEL OR EILE 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 20_19 - 20_20_	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED
REGULAR SUPPLEMENTAL				ASSESSED VALUE,
LAND	200,000		200,000	(
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				

3. The facts upon which the change in assessed value is based are as follows:

This is a 2019 lien date appeal for a Proposition 8, decline in value. The subject property is located on Grindelwald Road in Mammoth Lakes and is an approximate 2,617 sq. ft., 4 bedroom / 3.5 bathroom single family residence built in 2007. A sales comparison approach was completed and a slight reduction in value is warranted. The following comparable sales were used:

APN	Address	Sale Date	Sale Price	Sq. Ft.	Eff. Age	Bed/Bath
Subject	471 Grindelwald			2,671	2007	4/3.5
039-090-004-000	135 Holiday	10/26/18	\$939,500	2,713	1987	3/3
039-040-075-000	134 Mammoth Knolls	02/23/18	\$940,000	2,892	1983	4/4.5
039-050-078-000	172 Mammoth Knolls	01/08/19	\$799,000	1,900	1998	3/2.5
039-050-076-000	163 Mammoth Knolls	02/14/18	\$890,000	2,740	1984	4/3

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATUSE Bretton In the Bretton (Jun 1, 2021 16:27 PDT)	DATE EXECUTED Jun 1, 2021	
NAME OF AUTHORIZED SIGNER Jay Bretton	Owner	
FILING STATUS		
OWNER AGENT ATTORNEY SPOUSE REGISTERED D	OMESTICPARTNER CHILD PARENT PERSON AFFE	CTED
CALIFORNIA ATTORNEY, STATE BAR NUMBER:	CORPORATE OFFICER OR DESIGNATED EMPL	.OYEE
SIGNATURE OF COUNTY ASSESSOR	PRINT NAME OF COUNTY ASSESSOR Barry Beck	
SIGNATURE OF COUNTY COUNSEL	PRINT NAME OF COUNTY COUNSEL Emily Fox	
FOR COUNTY B	DARD USE ONLY	
The stipulation agreement is approved and appearance is waive with Revenue and Taxation Code section 1607.	d. The full value of the property in question is changed in accordan	nce
The stipulation agreement is rejected, and the Assessment Apple	eal Application is set for hearing on:	er.
ATTEST BY COUNTY BOARD:		
DATED:		
BY:	·	
CHAIRPERSON	CLERK OF THE BOARD	