



## **MEETING AGENDA MONO COUNTY ASSESSMENT APPEALS BOARD**

Regular Meeting  
October 12, 2022 at 9:00 A.M.

Meeting Location:  
Board of Supervisors Chambers  
County Courthouse  
278 Main St., Bridgeport, CA 93517

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### **TELECONFERENCE INFORMATION**

Current statutes and regulations set forth rules and procedures an appeals board must follow when holding hearings. No statute may be construed as prohibiting an appeals board from holding hearings remotely. (See Revenue and Taxation Code, §§1616 and 1752.4.) Therefore, appeals boards have the administrative authority and option to provide either in-person hearings or remote hearings, or both.

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

Visit <https://monocounty.zoom.us/j/87818540777?pwd=a1ByRjU3TVowN1dOMHIJV1VZaXFiZz09>

Passcode: 2022

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 878 1854 0777. Passcode: 2022

To provide public comment, press the "Raise Hand" button on your screen.

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

Dial (669) 900-6833, then enter Zoom Webinar ID 878 1854 0777. Passcode: 2022

To provide public comment, press \*9 to raise your hand and \*6 to mute/unmute

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

**NOTE:** In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Queenie Barnard, Assistant 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
<b>APPROVAL OF MINUTES</b>	
1.	<p><b>Approval of Minutes for July 18, 2022 Annual Business Meeting of Assessment Appeals Board</b></p> <p>Review and approval of minutes of the Annual Business Meeting of the Assessment Appeals Board held on July 18, 2022 (see Exhibit A).</p> <p><u>Recommended Action:</u> Approve minutes.</p> <p>[22-10-01]</p>
<b>ADMINISTRATIVE BUSINESS</b>	
2.	<p><b>Administrative Updates</b></p> <p>a) Ormat Waiver (see Exhibit B) and Pre-Hearing Conference update</p>
<b>HEARINGS</b>	
3.	<p><b>SWANSON, ERIC W. AND ROBERTA L.</b></p> <p>(1) Parcel No. 031-170-003-000  AAB File No. 2021-001  Assessment Year: 2020-2021  Roll Value: \$385,968</p> <p>(2) Parcel No. 031-170-003-000  AAB File No. 2021-002  Assessment Year: 2017-2018  Roll Value: \$363,828</p> <p>(3) Parcel No. 031-170-003-000  AAB File No. 2021-003  Assessment Year: 2018-2019  Roll Value: \$371,102</p> <p>(4) Parcel No. 031-170-003-000  AAB File No. 2021-004  Assessment Year: 2019-2020  Roll Value: \$378,521</p>

	<p><u>Recommended Action:</u> Approve the withdrawal request submitted by the applicant via email for File Nos. 2021-001 through 2021-004 (Exhibit C).</p> <p>[22-10-02]</p>
<p><b>4.</b></p>	<p><b>EDWARD P. ROSKI, III; MAJESTIC REALTY COMPANY</b></p> <p>(1) Parcel No. 015-010-065-000 AAB File No. 2021-008 Assessment Year: 2020-2021 Roll Value: \$5,370,897</p> <p>(2) Parcel No. 015-010-065-000 AAB File No. 2021-015 Assessment Year: 2021-2022 Roll Value: \$5,381,255</p> <p><u>Recommended Action:</u> Take under submission the stipulation filed by the parties (Exhibit D); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulation; and thereafter either</p> <p>(1) Approve stipulation and waive appearance of applicant; or (2) Schedule appeal for hearing.</p> <p>[22-10-03]</p>
<p><b>5.</b></p>	<p><b>PAI FAMILY TRUST 09-06-19</b></p> <p>(3) Parcel No. 035-025-003-000 AAB File No. 2020-018 Assessment Year: 2020-2021 Roll Value: \$3,154,065</p> <p>(4) Parcel No. 035-025-003-000 AAB File No. 2021-007 Assessment Year: 2018 Roll Value: \$3,001,626</p> <p><u>Recommended Action:</u> Announce File Nos. 2020-018 and 2021-007 (Exhibit E) as applications for reduction in assessment, the role value of subject property, and applicant’s opinion of value; at the Board’s discretion, request the parties to briefly describe the subject property, the issues presented, and any agreements or stipulations agreed to by the parties; and thereafter either</p>

	<p>(1) Take the matter under submission; or (2) Request that the parties answer any questions and/or provide any additional materials/documentation; or (3) Determine the full value of the subject property based on the evidence before the Board and direct staff to prepare an order.</p> <p>[22-10-04]</p>
	<p><b>ADJOURN</b></p>
<p><b>NOTE:</b></p>	<p><i>FOR ALL HEARINGS WHERE EVIDENCE WILL BE PRESENTED: Parties must appear at the hearing either personally or through their previously designated agent or attorney. Failure to appear may result in the denial of their appeal.</i></p> <p><i>FOR ALL OTHER HEARINGS: Notwithstanding the foregoing, appearance is not required if a party has withdrawn their application, stipulated to an agreed upon value with the Mono County Assessor's Office, or been granted a postponement by the Board.</i></p>

# EXHIBIT A



## DRAFT MEETING MINUTES

### MONO COUNTY ASSESSMENT APPEALS BOARD ANNUAL BUSINESS MEETING

Meeting Location: Teleconference Only

July 18, 2022 at 9:00 AM

9:07 A.M.	Meeting called to order by Chair Oster.  <i>Board Members Present: Liebersbach and Oster. All votes were conducted by roll call.</i>
	<b>APPROVAL OF MINUTES</b>
1.	<b>Approval of Minutes for April 27, 2022 Regular Meeting of Assessment Appeals Board</b>  Review and approval of minutes of the regular meeting of the Assessment Appeals Board held on April 27, 2022 (Exhibit A).  Action: Approved minutes.  [22-07-01] <b>Liebersbach Moved; Oster Seconded</b> <b>2 yes; 0 no</b>
	<b>ADMINISTRATIVE BUSINESS</b>
2.	<b>Election of Board Chair</b>  The outgoing Board Chair will call for nominations to elect the Chair of the Board for 2022-2023.  Action: Elected Chair Oster as Chair of the Board for 2022-2023. [22-07-02] <b>Liebersbach Moved; Oster Seconded</b> <b>2 yes; 0 no</b>

# EXHIBIT A

<p>3.</p>	<p><b>2022-2023 Assessment Appeals Hearing Schedule for 2021-2022 Tax Year Hearings</b></p> <p>Identify and discuss outstanding assessment appeal applications and the need for hearings (Exhibit B); discuss availability of assessment appeal board members and staff, and the Mono County Assessor's Office; set schedule for the 2021-2022 Tax Year hearings (Exhibit C).</p> <p>Action: Adopted hearing schedule/calendar for the 2021-2022 Tax Year hearings.</p> <p><b>Liebersbach Moved; Oster Seconded</b> <b>2 yes; 0 no</b></p> <ul style="list-style-type: none"><li>• Both Chair Oster and Board member Liebersbach have to recuse themselves from the Cunningham Trust appeal.</li></ul> <p><b>2022-23 Schedule:</b></p> <ul style="list-style-type: none"><li>• October 12, 2022</li><li>• November 9, 2022</li><li>• December 7, 2022</li><li>• January 25, 2023</li><li>• March 22, 2023</li><li>• April 26, 2023</li><li>• May 24, 2023</li><li>• June 28, 2023</li></ul>
<p>4.</p>	<p><b>Administrative Updates</b></p> <ul style="list-style-type: none"><li>a) Recruitment of Assessment Appeals Board member</li><li>b) 2017 and 2018 Horizon Air Assessment Appeals</li><li>c) Ormat Pre-Hearing Conference</li></ul> <p><b>Scheereen Dedman, Clerk:</b></p> <ul style="list-style-type: none"><li>• Recruitment has been advertised and posted. Asked for Board members and other parties to spread the word.</li><li>• Awaiting information from Mono County Assessor in order to move forward with Horizon Air appeals.</li><li>• Board member Liebersbach – will ask agent for Ormat if they will agree to a waiver and a hearing in front of a two-person Board. Counsel Frievalt will</li></ul>
	<p>ADJOURNED at 9:33 AM</p> <p>ATTEST</p> <hr/> <p><b>PAUL OSTER</b> <b>CHAIR OF THE BOARD</b></p>

# EXHIBIT A

	<hr/> <p><b>SCHEEREEN DEDMAN</b> <b>CLERK OF THE BOARD</b></p>
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# EXHIBIT B

## AGREEMENT TO EXTEND TIME FOR ASSESSMENT APPEALS BOARD HEARING(S)

Taxpayer: ORMAT; ORMAT, ET AL; MAGMA ENERGY INCORPORATED; MAMMOTH PACIFIC LP

Parcel Numbers: See **Attachment A**

Appeal Numbers: See **Attachment A**

WHEREAS, Ormat; Ormat, Et Al; Magma Energy Incorporated; Mammoth Pacific LP (collectively "Taxpayers" herein), have filed various applications for reduction in assessment, which have been assigned the appeal numbers noted on Attachment A, which is incorporated herein by reference, and may have filed additional applications for reduction in assessment relating to assessments made and/or taxable events occurring during or for the 2020-21 tax year, with the Mono County Assessment Appeals Board ("Board" herein), (collectively "Appeals" herein); and,

WHEREAS, subdivision (c) of section 1604 of the California Revenue and Taxation Code (the "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; and,

WHEREAS, the Code also provides that the taxpayer and the Board may mutually agree in writing to an extension of time for the hearing and, accordingly, an extension of the time in which the final determination must be made.

NOW THEREFORE, it is agreed that:

The provisions of Revenue and Taxation Code section 1604(c) are hereby waived and the time for the hearing of the Appeals is hereby extended to a date or dates to be set at the convenience of the Board, and taking into account the availability of the Mono County Assessor and the Taxpayers. The new hearing date shall be set for some time after November 2022. The time in which a final determination must be made by the Board following the hearings shall be as provided by Property Tax Rule 325.

MONO COUNTY ASSESSMENT APPEALS BOARD

By: *Paul Oster* Aug 4, 2022  
Paul Oster (Aug 4, 2022 15:19 PDT)  
Chairperson Date

TAXPAYERS

By: *Amy Frees* Aug 4, 2022  
Amy Frees (Aug 4, 2022 18:25 PDT)  
Amy Frees, Deloitte Tax LLP Date  
Authorized Agent

APPROVED AS TO FORM

By: *Anne Friewalt* Aug 4, 2022  
Attorney for Board Date



# EXHIBIT B

## Attachment A

<b>Appeal #</b>	<b>Applicant</b>	<b>Parcel</b>	<b>Filed</b>
2020-033	ORMAT ET AL	905-001-026-000	11/30/2020
2020-032	MAMMOTH PACIFIC, LP	905-001-027-000	11/30/2020
2020-031	ORMAT ET AL	905-001-025-000	11/30/2020
2020-030	ORMAT ET AL	905-001-024-000	11/30/2020
2020-029	ORMAT ET AL	905-001-023-000	11/30/2020
2020-028	ORMAT ET AL	905-001-022-000	01/15/2021
2020-027	ORMAT ET AL	905-001-021-000	11/30/2020
2020-026	MAMMOTH PACIFIC, LP	905-001-015-000	01/15/2021
2020-025	MAMMOTH PACIFIC, LP	905-001-014-000	11/30/2020
2020-024	ORMAT ET AL	905-001-009-000	11/30/2020
2020-023	ORMAT ET AL	905-001-008-000	11/30/2020
2020-022	ORMAT ET AL	905-001-007-000	11/30/2020
2020-021	MAGMA ENERGY INCORPORATED	037-050-005-000	11/30/2020
2020-020	MAGMA ENERGY INCORPORATED	037-050-002-000	11/30/2020

# EXHIBIT C

**Queenie Barnard**

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**Subject:** FW: Assessment Appeal for 522 Lakeview

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**From:** Queenie Barnard  
**Sent:** Monday, August 8, 2022 3:05 PM  
**To:** Roberta Swanson <Roberta.Swanson@wdc.com>  
**Subject:** RE: Assessment Appeal for 522 Lakeview

Roberta,

Can you fill out the attached Withdrawal Form, please? Thank you!

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Queenie Barnard  
Assistant Clerk-Recorder-Registrar  
Mono County  
P.O. Box 237  
Bridgeport, CA 93517  
(760) 932-5534  
[qbarnard@mono.ca.gov](mailto:qbarnard@mono.ca.gov)



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**From:** Roberta Swanson <[Roberta.Swanson@wdc.com](mailto:Roberta.Swanson@wdc.com)>  
**Sent:** Friday, August 5, 2022 10:52 AM  
**To:** Queenie Barnard <[qbarnard@mono.ca.gov](mailto:qbarnard@mono.ca.gov)>  
**Subject:** Assessment Appeal for 522 Lakeview

You don't often get email from [roberta.swanson@wdc.com](mailto:roberta.swanson@wdc.com). [Learn why this is important](#)

**[EXTERNAL EMAIL]**

Queenie,

We would like to withdraw the assessment appeal for the property at 522 Lakeview for the following roll years:

- 2017-2018
- 2018-2019
- 2019-2020
- 2020-2021

Regards,  
Roberta

# EXHIBIT C

*Roberta L. Swanson*

 **Western Digital.**

Vice President, Tax

Office: (949) 672-9967

Mobile: (949) 680-6366



ASSESSMENT APPEAL WITHDRAWAL

OCT 03 2022

Mail or fax the completed form to the Clerk of the Board at the address shown.

OFFICE OF THE CLERK

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT <i>Eric W. and Roberta L. Swanson</i>					HEARING DATE <i>if applicable</i> <i>10/12/22</i>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <i>23522 Via Alondra</i>				EMAIL ADDRESS <i>roberta.swanson@wac.com</i>		
CITY <i>Coto de Caza</i>	STATE <i>CA</i>	ZIP CODE <i>92679</i>	DAYTIME TELEPHONE <i>(949) 680-6366</i>	ALTERNATE TELEPHONE <i>(949) 292-1297</i>	FAX TELEPHONE ( )	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the Assessment Appeal Application be withdrawn.

APPLICATION NUMBER <i>File # 2021-001</i>	PARCEL, ACCOUNT OR TAX BILL NUMBER <i>031-170-003-000</i>
APPLICATION NUMBER <i>File # 2021-002</i>	PARCEL, ACCOUNT OR TAX BILL NUMBER <i>031-170-003-000</i>
APPLICATION NUMBER <i>File 2021-003</i>	PARCEL, ACCOUNT OR TAX BILL NUMBER <i>031-170-003-000</i>

ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: 1

An Assessment Appeal Application may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

CERTIFICATION

**I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.**

SIGNATURE <i>Roberta L. Swanson</i>	DATE <i>9/15/22</i>
PRINT NAME OF AUTHORIZED SIGNER <i>Roberta L. Swanson</i>	TITLE <i>owner</i>
COMPANY NAME	EMAIL ADDRESS <i>roberta.swanson@wac.com</i>

FILING STATUS

OWNER    AGENT    ATTORNEY    SPOUSE    REGISTERED DOMESTIC PARTNER    CHILD    PARENT    PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_    CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

- The withdrawal request is accepted and will conclude any further action on the appeal.
- The withdrawal request is denied. The Assessor has delivered a notice of increase. Your appeal will be set for hearing, in which you will be notified of the date no less than 45 days prior to the hearing date.
- The withdrawal request is denied by the appeals board. In accordance with section 1610.8, the appeals board has the authority to proceed with an assessment review to determine the full value of the property or other issues.

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD

ASSESSMENT APPEAL WITHDRAWAL

Mail or fax the completed form to the Clerk of the Board at the address shown.

OCT 03 2022



Assessment Appeals Board
P.O. Box 237
Bridgeport, CA 93517-0715
Telephone: 760-932-5530
Fax: 760-932-5531
Email: sdedman@mono.ca.gov

OFFICE OF THE CLERK

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT: Eric W. + Roberta L. Swanson
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the Assessment Appeal Application be withdrawn.

APPLICATION NUMBER: File # 2021-004
PARCEL, ACCOUNT OR TAX BILL NUMBER: 031-170-003-000

ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED:

An Assessment Appeal Application may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

CERTIFICATION

I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.

SIGNATURE: Roberta L Swanson
DATE: 9/15/22
PRINT NAME OF AUTHORIZED SIGNER
TITLE
COMPANY NAME
EMAIL ADDRESS

FILING STATUS
OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
CALIFORNIA ATTORNEY, STATE BAR NUMBER: CORPORATE OFFICER OR DESIGNATED EMPLOYEE

FOR COUNTY BOARD USE ONLY

- The withdrawal request is accepted and will conclude any further action on the appeal.
The withdrawal request is denied. The Assessor has delivered a notice of increase. Your appeal will be set for hearing, in which you will be notified of the date no less than 45 days prior to the hearing date.
The withdrawal request is denied by the appeals board. In accordance with section 1610.8, the appeals board has the authority to proceed with an assessment review to determine the full value of the property or other issues.

ATTEST BY COUNTY BOARD:

DATED:

BY: CHAIRPERSON

CLERK OF THE BOARD

# EXHIBIT C

*Swanson*  
**Western Digital.**

3355 Michelson Drive, Suite 100  
Irvine, CA 92612

SANTA ANA CA 926

29 SEP 2022 PM 1 L



RECEIVED

OCT 03 2022

OFFICE OF THE CLERK

Assessment Appeals Board  
P.O. Box 237  
Bridgeport CA 93517-0715  
Attn: Clerk of the Board

93517-029737



# EXHIBIT D

BOE-305-S (P1) REV. 01 (09-10)

## STIPULATION AGREEMENT

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

P.O. Box 456  
Bridgeport, CA 93517

### BEFORE THE COUNTY BOARD

COUNTY OF         Mono        , STATE OF CALIFORNIA

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

        Edward P. Roski III          
NAME OF APPLICANT

        2021-008          
APPLICATION NUMBER(S)  
        015-010-065-000          
PARCEL OR FILE NUMBER(S)

### STIPULATION TO VALUE

For the *Application for Changed Assessment* 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 <u>20</u> - 20 <u>21</u> <input type="checkbox"/> REGULAR <input checked="" type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	\$5,370,897	\$2,636,926	\$3,603,637	\$1,767,260
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS				
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



# EXHIBIT D

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

The applicant's agent provided a fee appraisal from a local commercial property appraiser (exhibit 1). In addition, there was clarification from the Mono County Community Development Department on the allowable uses and density of the subject property without specific entitlements. Also a contributing factor is the very high likelihood of significant community pushback on any potential large-scale development on this parcel. All of these factors contributed to the agreement for a reduction in assessed value and an adjustment to the base year value.

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 Application for Changed Assessment.

SIGNATURE ▶ <u>Colin Fraser</u> <small>Colin Fraser (Aug 29, 2022 08:52 PDT)</small>	DATE EXECUTED <b>Aug 29, 2022</b>
NAME OF AUTHORIZED SIGNER <b>Colin Fraser</b>	TITLE <b>Applicant's Attorney</b>
FILING STATUS <input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input checked="" type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	
SIGNATURE OF COUNTY ASSESSOR ▶ <u>Barry Beck</u>	PRINT NAME OF COUNTY ASSESSOR <b>Barry Beck</b>
SIGNATURE OF COUNTY COUNSEL ▶ <u>Emily Fox</u>	PRINT NAME OF COUNTY COUNSEL <b>Emily Fox</b>

**FOR COUNTY BOARD USE ONLY**

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Application for Changed Assessment* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD



# EXHIBIT D

BOE-305-S (P1) REV. 01 (09-10)

## STIPULATION AGREEMENT

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

P.O. Box 456  
Bridgeport, CA 93517

### BEFORE THE COUNTY BOARD

COUNTY OF                     Mono                    , STATE OF CALIFORNIA

### IN THE MATTER OF THE APPLICATION OF:

                    Edward P. Roski III                    

NAME OF APPLICANT

                    2021-015                    

APPLICATION NUMBER(S)

                    015-010-065-000                    

PARCEL OR FILE NUMBER(S)

### STIPULATION TO VALUE

For the *Application for Changed Assessment* 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 <u>21</u> - 20 <u>22</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	\$5,381,255	\$2,626,936	\$3,603,637	\$1,777,618
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS				
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

# EXHIBIT D

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

The applicant's agent provided a fee appraisal from a local commercial property appraiser (exhibit 1). In addition, there was clarification from the Mono County Community Development Department on the allowable uses and density of the subject property without specific entitlements. Also a contributing factor is the very high likelihood of significant community pushback on any potential large-scale development on this parcel. All of these factors contributed to the agreement for a reduction in assessed value and an adjustment to the base year value.

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 Application for Changed Assessment.

SIGNATURE <i>Colin Fraser</i> ▶ <small>Colin Fraser (Aug 29, 2022 08:32 PDT)</small>	DATE EXECUTED <b>Aug 29, 2022</b>
---	--------------------------------------

NAME OF AUTHORIZED SIGNER <b>Colin Fraser</b>	TITLE <b>Applicant's Attorney</b>
--	--------------------------------------

FILING STATUS

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR <i>Barry Beck</i> ▶	PRINT NAME OF COUNTY ASSESSOR <b>Barry Beck</b>
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SIGNATURE OF COUNTY COUNSEL <i>Emily Fox</i> ▶	PRINT NAME OF COUNTY COUNSEL <b>Emily Fox</b>
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**FOR COUNTY BOARD USE ONLY**

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Application for Changed Assessment* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD

# EXHIBIT E

**Queenie Barnard**

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**From:** Tracy Morgan <tmorgan@mono.ca.gov>  
**Sent:** Monday, August 29, 2022 9:56 AM  
**To:** Queenie Barnard <qbarnard@mono.ca.gov>  
**Cc:** Anne Frievault <afrievault@mono.ca.gov>; Barry Beck <bbeck@mono.ca.gov>; Emily Fox <efox@mono.ca.gov>; Scheereen Dedman <sdedman@mono.ca.gov>  
**Subject:** RE: Notice for October 12, 2022 Assessment Appeal Board (AAB) Hearing - 2020-018, 2021-007

Hi Queenie,

Just looking over the Pai Family Trust Appeal Applications and noticed that the Value on the Roll numbers are incorrect. I wanted to let you know because I plan to present the Assessor's case using those numbers, and I didn't want it to be confusing to the Board or anyone else.

*Tracy Morgan*  
*Assistant Assessor*  
*Mono County Assessor's Office*  
*760-932-5510*



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**From:** Queenie Barnard <[qbarnard@mono.ca.gov](mailto:qbarnard@mono.ca.gov)>  
**Sent:** Friday, August 26, 2022 3:53 PM  
**To:** Krishna - Invenger Technologies <[kpai@invenger.com](mailto:kpai@invenger.com)>  
**Cc:** Anne Frievault <[afrievault@mono.ca.gov](mailto:afrievault@mono.ca.gov)>; Barry Beck <[bbeck@mono.ca.gov](mailto:bbeck@mono.ca.gov)>; Emily Fox <[efox@mono.ca.gov](mailto:efox@mono.ca.gov)>; Scheereen Dedman <[sdedman@mono.ca.gov](mailto:sdedman@mono.ca.gov)>; Tracy Morgan <[tmorgan@mono.ca.gov](mailto:tmorgan@mono.ca.gov)>  
**Subject:** Notice for October 12, 2022 Assessment Appeal Board (AAB) Hearing - 2020-018, 2021-007

Good afternoon,

Attached please find your Notice of Hearing. A hard copy is being mailed to the address you provided on your application. Please be advised that the blue letter needs to be completed and returned to our office by September 12, 2022.

Please let me know if you have any questions. Thank you.

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Queenie Barnard  
Assistant Clerk-Recorder-Registrar  
Mono County  
P.O. Box 237  
Bridgeport, CA 93517  
(760) 932-5534  
[qbarnard@mono.ca.gov](mailto:qbarnard@mono.ca.gov)

# EXHIBIT E

BOE-305-AH (P1) REV. 08 (01-15)

## ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

### FILING FEE:

A non-refundable filing fee of \$17.70 for each application/parcel will be charged and must be included at the time of filing the application. Payment can be made by check, money order, or cash. Make checks or money orders payable to: County of Mono. If your check is returned due to insufficient funds, a returned check fee in the amount of \$25.00 will be charged. Applications submitted without the fee will not be processed.

Send application and fee to P.O. Box 237, Bridgeport, CA 93517

APPLICATION NUMBER: Clerk Use Only

2020-018

### 1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
PAI FAMILY TRUST 09-06-19 DBA Ventura Grand Inn

EMAIL ADDRESS  
kpai@invenger.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
3676 Legends Dr.

CITY Simi Valley	STATE CA	ZIP CODE 93065	DAYTIME TELEPHONE (805) 807 1033	ALTERNATE TELEPHONE (805) 367 4444	FAX TELEPHONE ( )
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### 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

COMPANY NAME \_\_\_\_\_

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) \_\_\_\_\_

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) \_\_\_\_\_

CITY _____	STATE _____	ZIP CODE _____	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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### AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE _____	DATE _____
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### 3. PROPERTY IDENTIFICATION INFORMATION

Yes  No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

### ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 035-025-003-000	ASSESSMENT NUMBER 035-025-003-000	FEE NUMBER 035-025-003-000
ACCOUNT NUMBER _____	TAX BILL NUMBER _____	

PROPERTY ADDRESS OR LOCATION 3626 Main St. Mammoth Lakes, CA 93546	DOING BUSINESS AS (DBA), if appropriate Ventura Grand Inn
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### PROPERTY TYPE

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL      | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL                 | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES              | <input type="checkbox"/> OTHER: _____      |  |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$561,000.00	\$308,178.00	<input type="checkbox"/>
IMPROVEMENTS/STRUCTURES	\$2,500,658.00	\$1,095,000.60	<input type="checkbox"/>
FIXTURES			<input type="checkbox"/>
PERSONAL PROPERTY (see instructions)	\$32,274.00	\$8,000.00	<input type="checkbox"/>
MINERAL RIGHTS			<input type="checkbox"/>
TREES & VINES			<input type="checkbox"/>
OTHER			<input type="checkbox"/>
TOTAL	\$3,093,932.00	\$1,411,178.60	<input type="checkbox"/>
PENALTIES (amount or percent)			<input type="checkbox"/>

NOV 10 2020  
OFFICE OF THE CLERK

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

# EXHIBIT E

BOE-305-AH (P2) REV. 08 (01-15)

**5. TYPE OF ASSESSMENT BEING APPEALED**  *Check only one. See instructions for filing periods*

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR  
 SUPPLEMENTAL ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_  
 ROLL CHANGE  ESCAPE ASSESSMENT  CALAMITY REASSESSMENT  PENALTY ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_  
*\*Must attach copy of notice or bill, where applicable      \*\*Each roll year requires a separate application*

**6. REASON FOR FILING APPEAL (FACTS)**

*See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

**A. DECLINE IN VALUE**

- The assessor's roll value exceeds the market value as of January 1 of the current year.

**B. CHANGE IN OWNERSHIP**

1. No change in ownership occurred on the date of \_\_\_\_\_.  
 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

**C. NEW CONSTRUCTION**

1. No new construction occurred on the date of \_\_\_\_\_.  
 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.  
 3. Value of construction in progress on January 1 is incorrect.

**D. CALAMITY REASSESSMENT**

- Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.

1. All personal property/fixtures.  
 2. Only a portion of the personal property/fixtures. Attach description of those items.

**F. PENALTY ASSESSMENT**

- Penalty assessment is not justified.

**G. CLASSIFICATION/ALLOCATION**

1. Classification of property is incorrect.  
 2. Allocation of value of property is incorrect (e.g., between land and improvements).

**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.

1. Amount of escape assessment is incorrect.  
 2. Assessment of other property of the assessee at the location is incorrect.

**I. OTHER**

A letter with an explanation is attached.

- Explanation (attach sheet if necessary)

**7. WRITTEN FINDINGS OF FACTS ( \$ \_\_\_\_\_ per \_\_\_\_\_ )**

- Are requested.  Are not requested.

**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*

- Yes  No

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

Simi Valley, CA

11/24/2020

NAME (Please Print)

Krishna Mohan Pai

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED  
 CORPORATE OFFICER OR DESIGNATED EMPLOYEE

# EXHIBIT E

## ASSESSMENT APPEAL APPLICATION

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**FILING FEE:**  
A non-refundable filing fee of \$17.70 for each application/parcel will be charged and must be included at the time of filing the application. Payment can be made by check, money order, or cash. Make checks or money orders payable to: County of Mono. If your check is returned due to insufficient funds, a returned check fee in the amount of \$25.00 will be charged. Applications submitted without the fee will not be processed.

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APPLICATION NUMBER: Clerk Use Only  
**2021-007**

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CITY Simi Valley	STATE CA	ZIP CODE 93065	DAYTIME TELEPHONE (805 ) 807 1033	ALTERNATE TELEPHONE ( 805 ) 367 4444	FAX TELEPHONE ( )
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NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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TITLE

DATE

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ASSESSOR'S PARCEL NUMBER 035-025-003-000	ASSESSMENT NUMBER 035-025-003-000	FEE NUMBER 035-025-003-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

### PROPERTY TYPE

- |   |  |  |
|---|--|--|
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| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____      | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND         |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL                 | <input type="checkbox"/> WATER CRAFT       | <input type="checkbox"/> AIRCRAFT            |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES              | <input type="checkbox"/> OTHER: _____      |  |

### 4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$561,000.00	\$308,178.00	<b>FILED</b>  SEP 23 2021  <b>MONO COUNTY CLERK</b>
IMPROVEMENTS/STRUCTURES	\$2,500,658.00	\$1,095,000.60	
FIXTURES			
PERSONAL PROPERTY (see instructions)	\$32,274.00	\$8,000.00	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$3,093,932.00	\$1,411,178.60	
PENALTIES (amount or percent)			

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BOE-305-AH (P2) REV. 08 (01-15)

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- SUPPLEMENTAL ASSESSMENT  
\*DATE OF NOTICE: Letter Attached ROLL YEAR: 2018
- ROLL CHANGE  ESCAPE ASSESSMENT  CALAMITY REASSESSMENT  PENALTY ASSESSMENT  
\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_
- \*Must attach copy of notice or bill, where applicable \*\*Each roll year requires a separate application*

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If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

**A. DECLINE IN VALUE**

- The assessor's roll value exceeds the market value as of January 1 of the current year.

**B. CHANGE IN OWNERSHIP**

1. No change in ownership occurred on the date of \_\_\_\_\_.
2. Base year value for the change in ownership established on the date of April 2018 is incorrect.

**C. NEW CONSTRUCTION**

1. No new construction occurred on the date of \_\_\_\_\_.
2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.
3. Value of construction in progress on January 1 is incorrect.

**D. CALAMITY REASSESSMENT**

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**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*

- Yes  No

## CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

KRISHNA MOHAN PATI

Simi Valley, CA

9/17/2021

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE