



MEETING AGENDA MONO COUNTY ASSESSMENT APPEALS BOARD

Regular Meeting
March 22, 2023 at 9:00 A.M.

Meeting Location:
Teleconference Only – No Physical Location

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/webinar/register/WN_ieZm0VUOSTW3gr2_reajzw

Passcode: 2023

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 846 1411 0031. Passcode: 2023.

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 846 1411 0031. Passcode: 2023.

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 the 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.	<p>Approval of Minutes for January 25, 2023 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the Regular Meeting of the Assessment Appeals Board held on January 25, 2023 (see Exhibit A).</p> <p><u>Recommended Action:</u> Approve minutes.</p> <p>[23-03-01]</p>
ADMINISTRATIVE BUSINESS	
2.	<p>Administrative Updates</p> <p>a) Ormat Pre-Hearing Conference update b) Horizon Air update</p>
HEARINGS	
3.	<p>KAGAN MAMMOTH REAL ESTATE, LLC</p> <p>Parcel No. 032-150-007-000 AAB File No. 2021-005 Assessment Year: 2021 Roll Value: \$4,990,000</p> <p><u>Recommended Action:</u> Take under submission the stipulation (Exhibit B) filed by the parties; direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulation; and thereafter either (1) Approve stipulation and waive appearance of applicant; or (2) Schedule appeal for hearing.</p> <p>[23-03-02]</p>
4.	<p>TROOP FAMILY TRUST</p> <p>Parcel No. 031-180-034-000 AAB File No. 2021-006 Assessment Year: 2021 Roll Value: \$1,641,886</p>

	<p><u>Recommended Action:</u> Approve the withdrawal request submitted by the applicant for File No. 2021-006 (Exhibit C).</p> <p>[23-03-03]</p>
5.	<p>3218 CANYON BLVD, LLC</p> <p>Parcel No. 033-023-218-000 AAB File No. 2021-009 Assessment Year: 2021 Roll Value: \$1,029,710</p> <p><u>Recommended Action:</u> Approve the withdrawal request submitted by the applicant for File No. 2021-009 (Exhibit D).</p> <p>[23-03-04]</p>
6.	<p>CANYON BOULEVARD MAMMOTH, LLC</p> <p>Parcel No. 033-023-417-000 AAB File No. 2021-010 Assessment Year: 2021 Roll Value: \$865,651</p> <p><u>Recommended Action:</u> Approve the withdrawal request submitted by the applicant for File No. 2021-010 (Exhibit E).</p> <p>[23-03-05]</p>
	ADJOURN
NOTE:	<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

Regular Meeting
January 25, 2023 at 9:00 A.M.

Meeting Location:
Teleconference Only – No Physical Location

9:03 A.M.	Meeting Called to Order by Chair Oster.
	APPROVAL OF MINUTES
1.	<p>a) Approval of Minutes for November 9, 2022 Regular Meeting of Assessment Appeals Board</p> <p>b) Approval of Minutes for December 7, 2022 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the Regular Meetings of the Assessment Appeals Board held on November 9, 2022 and December 7, 2022 (see Exhibit A).</p> <p>Action: Approved minutes.</p> <p>[23-01-01]</p> <p>Mills Moved; Liebersbach Seconded 3 yes; 0 no</p>
	ADMINISTRATIVE BUSINESS
2.	<p>Administrative Updates</p> <p>a) Ormat Pre-Hearing Conference update</p> <p>b) Horizon Air update</p> <p>Barry Beck, Assessor:</p> <ul style="list-style-type: none">Met with Ormat reps last week, new agent indicated that at this time, it is their intent to withdraw all the appeals except for one. They wanted to confer with their client on the one parcel before they committed to withdrawing that one as well.

Note:

These draft meeting minutes have not yet been approved by the Mono County Assessment Appeals Board

EXHIBIT A

	<p>Tracy Morgan, Assistant Assessor:</p> <ul style="list-style-type: none">No update on Horizon Air, will ask around with other appraisers.
	HEARINGS
3.	<p>MAMMOTH MALL OWNERS, LLC</p> <p>Parcel No. 035-230-010-000 AAB File No. 2021-028 Assessment Year: 2020-2021 Roll Value: \$4,416,776</p> <p>Action: Denied application and approved order denying appeal for File No. 2021-028.</p> <p>[23-01-02]</p> <p>Liebersbach Moved; Mills Seconded 3 yes; 0 no</p> <p>Keith Jameson, Agent for Mammoth Mall Owners, LLC:</p> <ul style="list-style-type: none">Property was under contract for sale, asked for previous postponement expecting it to close, but it fell through and is still on the market.Asking the Board for one more postponement while working out the evaluation issues with the Assessor. <p>Barry Beck, Assessor:</p> <ul style="list-style-type: none">Noted that the Assessor requested the financials months ago and just received them this morning.Not in favor of another postponement. <p>Emily Fox, Deputy County Counsel:</p> <ul style="list-style-type: none">Assessor made requests as appropriateUnder Rule 3, both parties are entitled to one postponement, and they already had one.
4.	<p>VANDERMOOREN FAMILY TRUST 4-6-04</p> <p>Parcel No. 031-212-017-000 AAB File No. 2021-011 Assessment Year: 2021 Roll Value: \$500,000</p> <p>Action: Approved the postponement request submitted by the applicant via email for File No. 2021-011.</p> <p>[23-01-03]</p>

Note:

These draft meeting minutes have not yet been approved by the Mono County Assessment Appeals Board

EXHIBIT A

DRAFT MEETING MINUTES
January 25, 2023
Page 3 of 3

	Liebersbach Moved; Mills Seconded 3 yes; 0 no
5.	DALTON RESTATED 1999 TRUST Parcel No. 040-120-022-000 AAB File No. 2021-012 Assessment Year: 2021 Roll Value: \$2,000,000 Action: Approved the withdrawal request submitted by the applicant via email for File No. 2021-012. [23-01-04] Liebersbach Moved; Mills Seconded 3 yes; 0 no
6.	452 OM RD INVESTORS, LLC Parcel No. 035-200-019-000 AAB File No. 2021-013 Assessment Year: 2021 Roll Value: \$10,149,000 Action: Approved the withdrawal request submitted by the applicant via email for File No. 2021-013. [23-01-05] Liebersbach Moved; Mills Seconded 3 yes; 0 no
	ADJOURNED at 9:19 AM. ATTEST _____ PAUL OSTER CHAIR OF THE BOARD _____ QUEENIE BARNARD ASSISTANT CLERK OF THE BOARD

Note:

These draft meeting minutes have not yet been approved by the Mono County Assessment Appeals Board

EXHIBIT B

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

Application 2021-005 is an appeal of the Base Year Value. The subject property transferred ownership on February 2, 2021 for a total of \$5,050,000. Sale price, net of personal property and a repair concession (\$4,990,000) was enrolled in accordance with Rule 2. Although this was an open market sale, the taxpayer became aware that the sale price exceeded market value when he mortgaged the property. The bank appraisal came in at \$3,920,000. The Assessor's appraisal came in at \$4,600,000. Since the sale price is not supported by the sales comparison approach, the Assessor is recommending an adjustment of 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 Assessment Appeal Application.

SIGNATURE  <small>Jonathan Kagan (Mar 13, 2023 09:15 PDT)</small>		DATE EXECUTED Mar 13, 2023
NAME OF AUTHORIZED SIGNER Jonathan Kagan		TITLE Managing Member
FILING STATUS <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input 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 		PRINT NAME OF COUNTY ASSESSOR Barry Beck
SIGNATURE OF COUNTY COUNSEL 		PRINT NAME OF COUNTY COUNSEL Emily Fox

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 *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

EXHIBIT B

032-150-007-000_2021 BYV Stip

Final Audit Report

2023-03-13

Created:	2023-03-13
By:	Barry Beck (bbeck@mono.ca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAE2AnBn_9h5d425hj6GN60dk86KZy2wnt

"032-150-007-000_2021 BYV Stip" History

-  Document created by Barry Beck (bbeck@mono.ca.gov)
2023-03-13 - 3:29:04 PM GMT- IP address: 162.252.90.161
-  Document emailed to jskagan@gmail.com for signature
2023-03-13 - 3:35:49 PM GMT
-  Email viewed by jskagan@gmail.com
2023-03-13 - 3:38:43 PM GMT- IP address: 74.125.209.9
-  Signer jskagan@gmail.com entered name at signing as Jonathan Kagan
2023-03-13 - 4:15:47 PM GMT- IP address: 45.50.172.185
-  Document e-signed by Jonathan Kagan (jskagan@gmail.com)
Signature Date: 2023-03-13 - 4:15:49 PM GMT - Time Source: server- IP address: 45.50.172.185
-  Document emailed to Emily Fox (efox@mono.ca.gov) for signature
2023-03-13 - 4:15:51 PM GMT
-  Email viewed by Emily Fox (efox@mono.ca.gov)
2023-03-13 - 5:36:40 PM GMT- IP address: 162.252.88.209
-  Document e-signed by Emily Fox (efox@mono.ca.gov)
Signature Date: 2023-03-13 - 5:37:28 PM GMT - Time Source: server- IP address: 162.252.88.209
-  Document emailed to Barry Beck (bbeck@mono.ca.gov) for signature
2023-03-13 - 5:37:29 PM GMT
-  Email viewed by Barry Beck (bbeck@mono.ca.gov)
2023-03-13 - 5:40:04 PM GMT- IP address: 162.252.90.161
-  Document e-signed by Barry Beck (bbeck@mono.ca.gov)
Signature Date: 2023-03-13 - 5:40:29 PM GMT - Time Source: server- IP address: 162.252.90.161

EXHIBIT B

✔ Agreement completed.

2023-03-13 - 5:40:29 PM GMT



EXHIBIT C



MONO COUNTY ASSESSMENT APPEALS BOARD

P.O. BOX 715, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5530 • FAX (760) 932-5531

Scheereen Dedman
Clerk of the Assessment Appeals Board
sdedman@mono.ca.gov

Queenie Barnard
Assistant Clerk of the Assessment Appeals Board
qbarnard@mono.ca.gov

THIS FORM MUST BE RETURNED!

February 3, 2023

Dear Assessment Appeals Applicant:

Please take a moment to complete the information below. All information is required.
Please note the following:

- This letter must be received by the Clerk at least 30 days prior to your hearing date **(by 2/20/2023)**.
- If you fail to return this letter within the designated time frame but attend the hearing anyway, your hearing may be postponed.
- If you or your agent fail to appear (and regardless of whether you have returned this form), your application will be denied.

At the hearing, you will be expected to make a brief opening statement not to exceed two minutes. The Assessment Appeals Board Chair will announce a limitation on the time allowed for the hearing based on the complexity of the case. If you provide good cause why more time is required, the Chair may allow additional time. For information on continuances, please refer to the Notice of Hearing.

APPEAL CASE NO(S): 2021-006

ASSESSOR'S PARCEL NO(S): 031-180-034-000

APPELLANT(S) NAME(S): TROOP FAMILY TRUST

HEARING DATE / TIME: March 22, 2023, 9:00 A.M.



I wish to withdraw my application.

NOTE: Withdrawal of an application is FINAL and your case will not be considered.

I will appear on the date and time scheduled for my hearing.

Please estimate how much time you request to hear your case: _____ minutes


Signature

PROTAX LLC - Debbie Opfer
Appeals Coordinator debbieo@protaxllc.com
13029 Danielson St., Ste. 200
Poway, CA 92064
(858) 679-7221 Fax: (858) 679-1563

Date



EXHIBIT D



MONO COUNTY ASSESSMENT APPEALS BOARD

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(760) 932-5530 • FAX (760) 932-5531

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APPEAL CASE NO(S): 2021-009

ASSESSOR'S PARCEL NO(S): 033-023-218-000

APPELLANT(S) NAME(S): 3218 CANYON BLVD, LLC

HEARING DATE / TIME: March 22, 2023, 9:00 A.M.



I wish to withdraw my application.

NOTE: Withdrawal of an application is FINAL and your case will not be considered.

I will appear on the date and time scheduled for my hearing.

Please estimate how much time you request to hear your case: _____ minutes

DD

Signature

PROTAX LLC –Debbie Opfer
Appeals Coordinator debbieo@protaxllc.com
13029 Danielson St., Ste. 200
Poway, CA 92064
(858) 679-7221 Fax: (858) 679-1563

2/21/23

EXHIBIT E



MONO COUNTY ASSESSMENT APPEALS BOARD

P.O. BOX 715, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5530 • FAX (760) 932-5531

Scheereen Dedman
Clerk of the Assessment Appeals Board
sdedman@mono.ca.gov

Queenie Barnard
Assistant Clerk of the Assessment Appeals Board
qbarnard@mono.ca.gov

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APPEAL CASE NO(S): 2021-010

ASSESSOR'S PARCEL NO(S): 033-023-417-000

APPELLANT(S) NAME(S): CANYON BOULEVARD MAMMOTH, LLC

HEARING DATE / TIME: March 22, 2023, 9:00 A.M.

I wish to withdraw my application.
NOTE: Withdrawal of an application is FINAL and your case will not be considered.

I will appear on the date and time scheduled for my hearing.
Please estimate how much time you request to hear your case: _____ minutes

DO
Signature

PROTAX LLC -Debbie Opfer
Appeals Coordinator debbieo@protaxllc.com
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2/21/23