



MEETING AGENDA MONO COUNTY ASSESSMENT APPEALS BOARD

Regular Meeting
April 26, 2023 at 9:00 A.M.

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

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_Ms7wTYxCQxW5Bq5d1KA8kw

Passcode: 2023

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 867 1082 3016. 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 867 1082 3016. 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 March 22, 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 March 22, 2023 (Exhibit A).</p> <p><u>Recommended Action:</u> Approve minutes.</p> <p>[23-04-01]</p>
ADMINISTRATIVE BUSINESS	
2.	<p>Administrative Updates</p> <p>a) Upcoming Hearing Dates</p> <ul style="list-style-type: none"> • May 24, 2023 • June 28, 2023 <p>b) Ormat Pre-Hearing Conference</p> <ul style="list-style-type: none"> • July 17, 2023
HEARINGS	
3.	<p>HORIZON AIR INDUSTRIES, INC.</p> <p>Parcel No. 820-009-006-000 AAB File No. 2017-021 Assessment Year: 2017 Roll Value: \$1,897,408</p> <p>Parcel No. 820-009-006-000 AAB File No. 2018-007 Assessment Year: 2018 Roll Value: \$2,206,712</p> <p><u>Recommended Action:</u> Take under submission the stipulations filed by the parties (Exhibit B); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulations; and thereafter either</p> <ul style="list-style-type: none"> (1) Approve stipulations and waive appearance of applicant; or (2) Schedule appeal for hearing. <p>[23-04-02]</p>

<p>4.</p>	<p>EDWARD P. ROSKI, III; MAJESTIC REALTY COMPANY</p> <p>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 refiled by the parties due to clerical error (Exhibit C); 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>[23-04-03]</p>
<p>5.</p>	<p>94 OM RD INVESTORS, LLC</p> <p>Parcel No. 035-140-008-000 AAB File No. 2021-059 Assessment Year: 2021 Roll Value: \$1,043,344</p> <p><u>Recommended Action:</u> Approve the withdrawal request submitted by the applicant for File No. 2021-059 (Exhibit D).</p> <p>[23-04-04]</p>
<p>6.</p>	<p>OTT, HAILEY, E.</p> <p>Parcel No. 980-006-253-000 AAB File No. 2021-060 Assessment Year: 2021 Roll Value: \$347,800</p> <p><u>Recommended Action:</u> (1) Postpone hearing due to failure to timely return the completed Hearing Confirmation Form; or (2) Deny application and approve order denying appeal for File No. 2021-060 (Exhibit E) for nonappearance of applicant at hearing.</p> <p>[23-04-05]</p>

<p>7.</p>	<p>FRANK FAMILY TRUST</p> <p>Parcel No. 022-300-069-000 AAB File No. 2021-017 Assessment Year: 2021 Roll Value: \$5,800,000</p> <p><u>Recommended Action:</u></p> <ul style="list-style-type: none"> (1) Approve the untimely postponement request submitted by the Assessor via email for File No. 2021-017 (Exhibit F); or (2) Deny postponement request and announce File No. 2021-017 (Exhibit G) as an application 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: <ul style="list-style-type: none"> a. Take the matter under submission; or b. Request that the parties answer any questions and/or provide any additional materials/documentation; or c. Determine the full value of the subject property based on the evidence before the Board and direct staff to prepare an order. <p>[23-04-06]</p>
<p>8.</p>	<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><u>Recommended Action:</u></p> <p>Announce File No. 2021-011 (Exhibit H) as an application 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> <ul style="list-style-type: none"> (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>[23-04-07]</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
March 22, 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>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>Action:</u> Approved minutes.</p> <p>[23-03-01]</p> <p>Liebersbach Moved; Oster Seconded 2 Yes; 0 No; 1 Absent</p>
	ADMINISTRATIVE BUSINESS
2.	<p>Administrative Updates</p> <p>a) Ormat Pre-Hearing Conference update b) Horizon Air update</p> <p>Boardmember Liebersbach:</p> <ul style="list-style-type: none">• Recused from Ormat <p>Barry Beck, Assessor:</p> <ul style="list-style-type: none">• Agent for Ormat has been unresponsive• Requested formally scheduling the pre-hearing conference with Ormat on the date of the Annual Meeting, July 17

Note:

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

	<p>Tracy Morgan, Assistant Assessor:</p> <ul style="list-style-type: none"> Working with Agent for Horizon Air, most likely stipulated <p>Scheereen Dedman, Clerk of the Board:</p> <ul style="list-style-type: none"> Discussed Assessment Appeals boardmember recruitment
	<p>HEARINGS</p>
<p>3.</p>	<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>Action:</u> Approved stipulation and waived appearance of applicant.</p> <p>[23-03-02]</p> <p>Liebersbach Moved; Oster Seconded 2 Yes; 0 No; 1 Absent</p>
<p>4.</p>	<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>Action:</u> Approved the withdrawal request submitted by the applicant for File No. 2021-006.</p> <p>[23-03-03]</p> <p>Liebersbach Moved; Oster Seconded 2 Yes; 0 No; 1 Absent</p>
<p>5.</p>	<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>Action:</u> Approved the withdrawal request submitted by the applicant for File No. 2021-009.</p> <p>[23-03-04]</p> <p>Liebersbach Moved; Oster Seconded 2 Yes; 0 No; 1 Absent</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>Action:</u> Approved the withdrawal request submitted by the applicant for File No. 2021-010.</p> <p>[23-03-05]</p> <p>Liebersbach Moved; Oster Seconded 2 Yes; 0 No; 1 Absent</p>
	<p>ADJOURNED at 9:22 AM.</p> <p>ATTEST</p> <p>_____</p> <p>PAUL OSTER CHAIR OF THE BOARD</p> <p>_____</p> <p>QUEENIE BARNARD ASSISTANT CLERK OF THE BOARD</p>

Exhibit B

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:

Horizon Air Industries, Inc.
NAME OF APPLICANT

2017-021
APPLICATION NUMBER(S)
820-009-006-000
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>17</u> - 20 <u>18</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				
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY	1,897,408	948,500	1,581,197	316,211
TOTALS				
PENALTY				

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

Horizon Air Industries, Inc. (HAI) is a regional aircraft carrier that had a presence in Mono County prior to 2019.

In California, for assessment of commercial aircraft, a lead county who is responsible for valuation of the fleet is designated by a statewide Aircraft Committee,. The lead county values the fleet annually as of lien date, January 1st and allocates this value to affected counties based on takeoffs and landings in that county.

HAI objected to the methodology used to value the fleet and through their agent, filed appeals in affected counties. Then, the agent worked with the Aircraft Committee and negotiated a slightly different methodology which resulted in modest reductions to the fleet value.




The Assessor has reviewed the valuation methodology with the agent and with the lead county and is agreeable to a reduction in value based on this change in methodology.

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  <small>Amy Kotschedoff (Apr 10, 2023 14:49 PDT)</small>		DATE EXECUTED 4/10/23
NAME OF AUTHORIZED SIGNER Amy Kotschedoff		TITLE Authorized Agent
FILING STATUS <input type="checkbox"/> OWNER <input checked="" 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 *Application for Changed Assessment* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

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:

Horizon Air Industries, Inc.
 NAME OF APPLICANT

2018-007
 APPLICATION NUMBER(S)
820-009-006-000
 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>17</u> - 20 <u>18</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				
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY	2,206,712	1,103,000	1,834,138	372,574
TOTALS				
PENALTY				

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

Horizon Air Industries, Inc. (HAI) is a regional aircraft carrier that had a presence in Mono County prior to 2019.

In California, for assessment of commercial aircraft, a lead county who is responsible for valuation of the fleet is designated by a statewide Aircraft Committee,. The lead county values the fleet annually as of lien date, January 1st and allocates this value to affected counties based on takeoffs and landings in that county.

HAI objected to the methodology used to value the fleet and through their agent, filed appeals in affected counties. Then, the agent worked with the Aircraft Committee and negotiated a slightly different methodology which resulted in modest reductions to the fleet value.




The Assessor has reviewed the valuation methodology with the agent and with the lead county and is agreeable to a reduction in value based on this change in methodology.

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  <small>Amy Kotschedoff (Apr 10, 2023 1:50 PDT)</small>	DATE EXECUTED 4/10/23
NAME OF AUTHORIZED SIGNER Amy Kotschedoff	TITLE Authorized Agent
FILING STATUS <input type="checkbox"/> OWNER <input checked="" 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 *Application for Changed Assessment* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
 CHAIRPERSON

 CLERK OF THE BOARD

Exhibit C

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	\$3,613,995	\$1,767,260
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS				
PENALTY				

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

****This amended stipulation agreement is a correction of the original stipulation approved by the Board at the October 12, 2022 hearing. When processing the subsequent roll correction, the Assessor discovered a calculation error. CPI had not been added to the remaining 44.6% factored base year value in this 55.4% partial interest transfer. This resulted in the "Corrected Assessed Value" being understated by \$10,358.****

This is the original narrative:

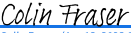


The applicant's agent provided a fee appraisal from a local commercial property appraiser. In addition, there was a clarification from the Mono County Community Development Department on the available uses and density of the subject property without specific entitlements. Also, a contributing factor 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  <small>Colin Fraser (Apr 13, 2023 09:56 PDT)</small>	DATE EXECUTED 4/13/2023
NAME OF AUTHORIZED SIGNER Colin Fraser	TITLE Applicant's Attorney
FILING STATUS <input 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 checked="" type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: <u>266867</u> <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 *Application for Changed Assessment* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
 CHAIRPERSON

 CLERK OF THE BOARD

Exhibit D



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!

March 9, 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 3/27/2023).
- 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): 2021-059

ASSESSOR'S PARCEL NO(S): 035-140-008-000

APPELLANT(S) NAME(S): 94 OM RD INVESTORS, LLC

HEARING DATE / TIME: April 26, 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

A handwritten signature in black ink, appearing to be "Scheereen Dedman", written over a horizontal line.

March 17, 2023

Date

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

THIS FORM MUST BE RETURNED!

March 9, 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 3/27/2023)**.
- 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): 2021-060

ASSESSOR'S PARCEL NO(S): 980-006-253-000

APPELLANT(S) NAME(S): OTT, HAILEY, E.

HEARING DATE / TIME: April 26, 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

Date

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

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME <u>Ott, Hailey, E</u>					APPLICATION NUMBER: Clerk Use Only <u>2021-060</u>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>630 Lochleven St</u>					EMAIL ADDRESS <u>haileyott726@yahoo.com</u>	
CITY <u>Glendora</u>	STATE <u>CA</u>	ZIP CODE <u>91741</u>	DAYTIME TELEPHONE <u>(818)935-8331</u>	ALTERNATE TELEPHONE <u>(626)327-5904</u>	FAX TELEPHONE ()	

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) <u>Rude, Brandon, R</u>					EMAIL ADDRESS <u>brandon.r.rude@gmail.com</u>	
COMPANY NAME						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)						

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

630 Lochleven St

CITY <u>Glendora</u>	STATE <u>CA</u>	ZIP CODE <u>91741</u>	DAYTIME TELEPHONE <u>(818)935-8331</u>	ALTERNATE TELEPHONE <u>(626)327-5904</u>	FAX TELEPHONE ()	
-------------------------	--------------------	--------------------------	---	---	----------------------	--

AUTHORIZATION OF AGENT		<input type="checkbox"/> AUTHORIZATION ATTACHED	
<p>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.</p> <p>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.</p>			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE <u>Brandon Rude</u>			TITLE
			DATE <u>6/17/2022</u>

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 <u>010-130-013-000</u>	ASSESSMENT NUMBER <u>980-006-253-000</u>	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION <u>74 Eagles Nest Road Twin Lakes, CA 93517</u>	DOING BUSINESS AS (DBA), if appropriate
---	---

PROPERTY TYPE

<input checked="" 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 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	<u>22,800</u>	<u>22,800</u>	FILED
IMPROVEMENTS/STRUCTURES	<u>325,000</u>	<u>250,000</u>	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	<u>347,800</u>	<u>272,800</u>	
PENALTIES (amount or percent)			

JUN 17 2022

MONO COUNTY CLERK

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: 4/17/2022 ROLL YEAR: 2021-2022
- 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
 - 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
<u>Brandon Rude</u>	<u>Glendora, CA</u>	<u>6/17/2022</u>
NAME (Please Print)		
<u>Brandon Rude</u>		

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 F

Queenie Barnard

From: Tracy Morgan <tmorgan@mono.ca.gov>
Sent: Monday, April 10, 2023 2:05 PM
To: Queenie Barnard <qbarnard@mono.ca.gov>; Scheereen Dedman <sdedman@mono.ca.gov>
Cc: Barry Beck <bbeck@mono.ca.gov>
Subject: #AAB 2021-017, Frank Family Trust

Good afternoon Queenie / Scheereen,

The Assessor's Office is requesting a continuance of the Frank Family Trust case set for AAB hearing on April 26, 2023.

Information was requested from the taxpayer 45 days in advance of this hearing but was not provided until today, April 10, 2023. With only 15 days left before the hearing, we do not have sufficient time to prepare our presentation.

Thanks,

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



Exhibit G



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!

March 9, 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 3/27/2023).
- 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): 2021-017

ASSESSOR'S PARCEL NO(S): 022-300-069-000

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

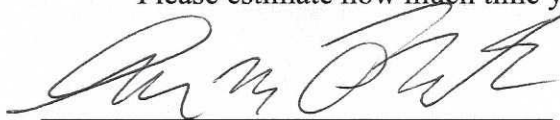
HEARING DATE / TIME: April 26, 2023, 9:00 A.M.

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: 30 minutes



Signature

3-14-23

Date

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.**

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
FRANK FAMILY TRUST (Sean and Kim Frank, Trustees)

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO Box 2549

CITY Mammoth Lakes	STATE CA	ZIP CODE 93546	DAYTIME TELEPHONE () () () () () ()	ALTERNATE TELEPHONE () () () () () ()	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)
David S. Baumwohl (Attorney)

APPLICATION NUMBER: Clerk Use Only

2021-017

EMAIL ADDRESS

EMAIL ADDRESS
david@baumwohl.com

COMPANY NAME

David S. Baumwohl, A Professional Corporation

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

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

PO Box 1188

CITY Mammoth Lakes	STATE CA	ZIP CODE 93546	DAYTIME TELEPHONE (760) 934.2000	ALTERNATE TELEPHONE () () () () () ()	FAX TELEPHONE (760) 934.2600
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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

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 22-300-069-000	ASSESSMENT NUMBER 995-118-547-000	FEE NUMBER 22-300-069
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 265 Pine Street, Mammoth Lakes	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL POSSESSORY INTEREST
 MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ MANUFACTURED HOME VACANT LAND
 COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT
 BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,475,000	1,475,000	FILED
IMPROVEMENTS/STRUCTURES	4,325,000	3,025,000	
FIXTURES			NOV 23 2021
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			MONO COUNTY CLERK
TREES & VINES			
OTHER			
TOTAL	5,800,000	4,500,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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: 2021

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

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 93492, 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)



NAME (Please Print)

David S. Baumwohl

SIGNED AT (CITY, STATE)

Mammoth Lakes, CA

DATE

11/1/2021

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

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.**

Exhibit H

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 2021-011

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME VANDERMOOREN FAMILY TRUST 4-6-04		EMAIL ADDRESS RON@RVMC.CONSTRUCTION.COM	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 5762 GRANDVIEW			
CITY YORBA LINDA	STATE CA	ZIP CODE 92886	DAYTIME TELEPHONE (714)3571230
ALTERNATE TELEPHONE (714)3571231		FAX TELEPHONE (714)6329520	

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) SAME AS ABOVE	
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	
CITY	STATE
ZIP CODE	DAYTIME TELEPHONE
ALTERNATE TELEPHONE	FAX TELEPHONE

AUTHORIZATION OF AGENT	<input type="checkbox"/> 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 OWNER
	DATE 10/12/21

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 001-212-017-000	ASSESSMENT NUMBER 2021R0000004	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 248 MAMMOTH SLOPES DRIVE B-17	DOING BUSINESS AS (DBA), if appropriate N/A	

PROPERTY TYPE <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" 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 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	100,000	75,000	FILED
IMPROVEMENTS/STRUCTURES	400,000	275,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			OCT 18 2021
OTHER			MONO COUNTY CLERK
TOTAL	\$ 500,000	\$ 350,000	
PENALTIES (amount or percent)			

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: 08/15/2021 ROLL YEAR: 2021
 - 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.
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 - 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
 - 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

APPRAISAL IS 100% MORE THAN
ESLOW PURCHASE PRICE

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) Yuba City CA	DATE 10/12/21
--	---	------------------

NAME (Please Print) Ron J Anderson

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