



MEETING AGENDA

MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

April 28, 2021 at 9:00 AM

TELECONFERENCE INFORMATION

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recommendations by local officials that precautions be taken, including social distancing, to address the threat of COVID-19.

Important Notice to the Public Regarding COVID-19

Based on guidance from the California Department of Public Health and the California Governor's Officer, in order to minimize the spread of the COVID-19 virus, please note that there is no physical location of the meeting open to the public. You may participate in the Zoom Webinar, including listening to the meeting and providing public comment, by following the instructions below.

To join the meeting by computer:

Visit

<https://monocounty.zoom.us/j/94058088393?pwd=SXhzendIQ2F2eHNIMHhDYUFRU3pOdz09>

Passcode: 600154.

Or visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID 940 5808 8393, Passcode: 600154.

To provide public comment (at appropriate times), during the meeting, press the "Raise Hand" button on your screen.

To join the meeting by telephone:

Dial (669) 900-6833, then enter Webinar ID: 940 5808 8393, Passcode: 600154.

To provide public comment (at appropriate times) during the meeting, press *9 to raise your hand.

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Scheereen Dedman, Clerk of the Board, at (760) 932-5530. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (see 42 USCS 12132, 28CFR 35.130).

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

9:00 A.M. Call Meeting to Order

ADMINISTRATIVE BUSINESS	
1.	Approval of Minutes for March 10, 2021 Regular Meeting of Assessment Appeals Board (Oster, Liebersbach, Mills) <u>Recommended Action:</u> Approve minutes (Exhibit A). [21-04-01]
2.	2021 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board Review of calendar and upcoming hearing dates; update on potential candidates for Board membership.
3.	Denial of Ormat et al. Appeals for Nonappearance (1) Parcel No. 037-050-002-000 AAB File No. 2019-019 Assessment Year: 2019-2020 Roll Value: \$74,153,595.00 <u>Recommended Action:</u> Deny application and approve order denying appeal for File No. 2019-021 for nonappearance of applicant at hearing (Exhibit B). [21-04-02]

HEARINGS

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

Parcel No. 035-025-003-000

AAB File No. 2019-017

Assessment Year: 2019-2020

Roll Value: \$3,093,932.00

Recommended Action: Postpone hearing.

[21-04-03]

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EXHIBIT A

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MEETING MINUTES

MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

March 10, 2021 at 9:00 AM

9:02 A.M. Meeting Called to Order by Chair Oster.

Board Members Present: Liebersbach, Mills, and Oster.

Board Members Absent: None.

All Board Members attended via teleconference. All votes were conducted by roll call.

ADMINISTRATIVE BUSINESS

1. **Approval of Minutes for February 24, 2021 Regular Meeting of Assessment Appeals Board**
(Oster, Liebersbach, Mills)

Recommended Action: Approve minutes (Exhibit A).
[21-03-01]

Liebersbach Moved, Mills Seconded
3 Yes; 0 No

2. **2020 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board**

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

Scheereen Dedman, Clerk:

- Discussed upcoming scheduled meetings and remaining 2019 applications.

HEARINGS

3. **Seaman Family Trust**

Parcel No. 860-000-559-000

EXHIBIT A

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	<p>AAB File No. 2019-011 Assessment Year: 2019-2020 Roll Value: \$289,605</p> <p><u>Action:</u> Denied applications and approved order denying appeal for File No. 2019-011 for nonappearance of applicant at hearing.</p> <p>[21-03-02] Liebersbach Moved, Mills Seconded 3 Yes; 0 No</p> <p>Scheereen Dedman, Clerk:</p> <ul style="list-style-type: none">Received email from applicant that implied he did not wish to pursue the appeal. Email will be added to appeal file. <p>Aimee Brewster, Appraiser III:</p> <ul style="list-style-type: none">Does not believe that the applicant wants to pursue the appeal.
4.	<p>Jay Bretton</p> <p>Parcel No. 039-050-081-000 AAB File No. 2019-014 Assessment Year: 2019-2020 Roll Value: \$950,000</p> <p><u>Action:</u> Postponed hearing to June 23, 2021.</p> <p>[21-03-03] Liebersbach Moved, Mills Seconded 3 Yes; 0 No</p> <p>Aimee Brewster:</p> <ul style="list-style-type: none">The Assessor needs more time to discuss the case with the applicant.
5.	<p>Ryan and Brittani Murray</p> <p>Parcel No. 016-143-049-000 AAB File No. 2019-034 Assessment Year: 2019-2020 Roll Value: \$493,786</p> <p><u>Action:</u> Approved the withdrawal submitted by the applicant for File No. 2019-034 (Exhibit B).</p> <p>[21-03-04] Liebersbach Moved, Mills Seconded 3 Yes; 0 No</p>

ADJOURNED at 9:16 AM

EXHIBIT A

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ATTEST

PAUL OSTER
CHAIR OF THE BOARD

SCHEEREN DEDMAN
CLERK OF THE BOARD

EXHIBIT B

ASSESSMENT APPEALS BOARD COUNTY OF MONO, STATE OF CALIFORNIA

APPLICATION FOR CHANGED
ASSESSMENT FOR THE 2019-2020
SECURED TAX ROLE

APPLICATION NO. 2019-021

DECISION AND ORDER

APN: 370-500-002-000

APPLICANT: MAGMA ENERGY, INC.

Application for Assessment Appeal No. 2019-021 (“Application”), filed by the Magma Energy, Inc. (“Applicant”), came before the Assessment Appeals Board (“Board”) for hearing on August 20, 2020. The matter was properly noticed for hearing by the Board. Present at the hearing were Board members Paul Oster, Madeleine Brown, and Jeff Mills. Also present were Jason Canger, Mono County Counsel, as legal counsel to the Board; Scheereen Dedman, as Clerk of the Board; and Barry Beck and Aimee Brewster, as Assessor and Appraiser III from the Mono County Assessor’s Office. The Applicant was not present.

In accordance with California Property Tax Rule 313(a), and finding the Applicant not present at the hearing, the Board hereby DENIES the Application for lack of appearance.

IT IS SO ORDERED.

DATED: _____, 2021

MONO COUNTY ASSESSMENT APPEALS BOARD

By: _____
PAUL OSTER, CHAIR