



MEETING AGENDA MONO COUNTY ASSESSMENT APPEALS BOARD

Regular Meeting
April 27, 2022 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/j/93944399670?pwd=dzVsNXFFSmJ3MkYycjZZemFvemMvZz09>
Passcode: 2022

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 939 4439 9670. 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 939 4439 9670. 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
APPROVAL OF MINUTES	
1.	<p>Approval of Minutes for February 23, 2022 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the regular meeting of the Assessment Appeals Board held on February 23, 2022 (see Exhibit A).</p> <p><u>Recommended Action:</u> Approve minutes.</p> <p>[22-04-01]</p>
ADMINISTRATIVE BUSINESS	
2.	<p>2022 Assessment Appeals Board Hearing/Meeting Calendar; Administrative Business</p> <ul style="list-style-type: none"> • Review of calendar and upcoming hearing dates (see Exhibit B). • Discussion of Ormat pre-conference hearing in July 2022 <p><u>Recommended Action:</u> Approve cancellation of June 22, 2022 Hearing Date.</p> <p>[22-04-02]</p>
HEARINGS	
3.	<p>SEAMAN TRUST</p> <p>(1) Parcel No. 031-240-016-000 AAB File No. 2020-034 Assessment Year: 2020-2021 Roll Value: \$550,000</p> <p>(2) Parcel No. 031-240-022-000 AAB File No. 2020-035 Assessment Year: 2020-2021 Roll Value: \$615,000</p> <p><u>Recommended Action:</u> Announce File Nos. 2020-034 and 2020-035 (Exhibit C) 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>[22-04-03]</p>
<p>4.</p>	<p>CAMPANO, ANGELO F.</p> <p>Parcel No. 040-210-909-000 AAB File No. 2020-036 Assessment Year: 2020-2021 Roll Value: \$12,100</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>[22-04-04]</p>
<p>5.</p>	<p>PAI FAMILY TRUST 09-06-19</p> <p>(1) Parcel No. 035-025-003-000 AAB File No. 2020-018 Assessment Year: 2020-2021 Roll Value: \$3,093,932</p> <p>(2) Parcel No. 035-025-003-000 AAB File No. 2021-007 Assessment Year: 2021-2022 Roll Value: \$3,093,932</p> <p><u>Recommended Action:</u> Approve Assessor request for postponement of File Nos. 2020-018 and 2021-007 (Exhibit E).</p> <p>[22-04-05]</p>
	<p>ADJOURN</p>

NOTE:	<p>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.</p> <p>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.</p>
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Exhibit A



DRAFT MEETING MINUTES MONO COUNTY ASSESSMENT APPEALS BOARD

Meeting Location: Teleconference Only
Regular Meeting
February 23, 2022 at 9:00 A.M.

9:09 A.M.	Meeting Called to Order by Chair Oster <i>Board Members Present: Liebersbach, Mills (Alternate), and Oster. All Board Members attended via teleconference. All votes were conducted by roll call.</i>
	APPROVAL OF MINUTES
1.	Approval of Minutes for January 26, 2022 Regular Meeting of Assessment Appeals Board Review and approval of minutes of the regular meeting of the Assessment Appeals Board held on January 26, 2022. <u>Action:</u> Approved minutes. [22-02-01] Mills Moved; Liebersbach Seconded 3 Yes; 0 No
	ADMINISTRATIVE BUSINESS
2.	2022 Assessment Appeals Board Hearing/Meeting Calendar; Administrative Business Review of calendar and upcoming hearing dates; Review of revised Notice of Hearing and "Blue Letter" sent to appellants. <u>Actions:</u> (1) Approved cancellation of March 23, 2022 and May 25, 2022 Hearing Dates (2) Approved revised Notice of Hearing and "Blue Letter" sent to appellants [22-02-02]

	<p>Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p>
	<p>HEARINGS</p>
3.	<p>SEAMAN TRUST</p> <p>(1) Parcel No. 031-240-016-000 AAB File No. 2020-034 Assessment Year: 2020-2021 Roll Value: \$550,000</p> <p>(2) Parcel No. 031-240-022-000 AAB File No. 2020-035 Assessment Year: 2020-2021 Roll Value: \$615,000</p> <p><u>Action:</u> Continued hearing to April 27, 2022 date. [22-02-03]</p> <p>Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p>
4.	<p>HOFFMASTER TRUST 09-27-16</p> <p>Parcel No. 040-210-909-000 AAB File No. 2020-036 Assessment Year: 2020-2021 Roll Value: \$12,100</p> <p><u>Action:</u> Continued hearing to April 27, 2022 date. [22-02-04]</p> <p>Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p> <p>Angelo Campano, Appellant:</p> <ul style="list-style-type: none"> • Requested continuance to April 27
	<p>ADJOURNED 9:30 AM</p>

Exhibit B

ASSESSMENT APPEAL BOARD HEARINGS 2021-2022 DEADLINE DATES:

Date of Hearing(s)	45 Days Before Hearing Date
September 22, 2021	August 8, 2021 (Sun.) – will be August 6, 2021 (Fri.)
October 27, 2021	September 12, 2021 (Sun.) – will be September 10, 2021 (Fri.)
November 10, 2021	September 26, 2021 (Sun.) – will be September 24, 2021 (Fri.)
December 8, 2021	October 24, 2021 (Sun.) – will be October 22, 2021 (Fri.)
January 26, 2022	December 12, 2021 (Sun.) – will be December 10, 2021 (Fri.)
February 23, 2022	January 9, 2022 (Sun.) – will be January 7, 2022 (Fri.)
March 23, 2022	February 6, 2022 (Sun.) – will be February 4, 2022 (Fri.)
April 27, 2022	March 13, 2022 (Sun.) – will be March 11, 2022 (Fri.)
May 25, 2022	April 10, 2022 (Sun.) – will be April 8, 2022 (Fri.)
June 22, 2022	May 8, 2022 (Sun.) – will be May 6, 2022 (Fri.)

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
(760) 932-5538

Queenie Barnard
Assistant Clerk of the Assessment Appeals Board
qbarnard@mono.ca.gov
(760) 932-5534

THIS FORM MUST BE RETURNED!

March 11, 2022

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 3/28/2022).
- 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): 2020-034, 2020-035

ASSESSOR'S PARCEL NO(S): 031-240-016-000, 031-240-022-000

APPELLANT(S) NAME(S): SEAMAN TRUST

HEARING DATE / TIME: April 27, 2022, 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: 25 minutes

Date

3/17/2022

Signature

Queenie Barnard

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-~~035~~ 034

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Jeanine Hart Seaman Trust

EMAIL ADDRESS
Jeanine@hartequities.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 3796

CITY Rancho Santa Fe	STATE CA	ZIP CODE 92067	DAYTIME TELEPHONE (619) 871-7314	ALTERNATE TELEPHONE (619) 518-6169	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)
Gaylon W Neustel

EMAIL ADDRESS
gaylon@hartequities.com

COMPANY NAME
Hart Equities, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
P.O. Box 3428

CITY Rancho Santa Fe	STATE CA	ZIP CODE 92067	DAYTIME TELEPHONE (619) 518-6169	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 031-240-016-000	ASSESSMENT NUMBER 031-240-016-000	FEE NUMBER
ACCOUNT NUMBER 031-240-016-000	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 33 Bridges Lane	DOING BUSINESS AS (DBA), if appropriate	

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 checked="" 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	\$550,000	\$500,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

MONO COUNTY CLERK

11/30/2020

JAN 5 2021

FILED

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
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

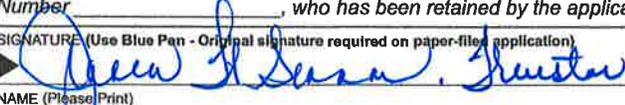
- Are requested. Are not requested.

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) Rancho Santa Fe, CA	DATE 11-30-2020
NAME (Please Print) Jeanine Hart Seaman		

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.**

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

2020-035

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Jeanine Hart Seaman Trust

EMAIL ADDRESS
Jeanine@hartequities.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 3796

CITY Rancho Santa Fe	STATE CA	ZIP CODE 92067	DAYTIME TELEPHONE (619) 871-7314	ALTERNATE TELEPHONE (619) 518-6169	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)
Gaylon W Neustel

EMAIL ADDRESS
gaylon@hartequities.com

COMPANY NAME
Hart Equities, Inc.

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
P.O. Box 3428

CITY Rancho Santa Fe	STATE CA	ZIP CODE 92067	DAYTIME TELEPHONE (619) 518-6169	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
---	-------	------

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 031-240-022-000	ASSESSMENT NUMBER 031-240-022-000	FEE NUMBER
ACCOUNT NUMBER 031-240-022-000	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 3 Greyhawk Court	DOING BUSINESS AS (DBA), if appropriate	

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 checked="" 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	\$615,000	\$500,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

FILED

JAN 15 2021

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
 - 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) Rancho Santa Fe, CA	DATE 11-30-2020
NAME (Please Print) Jeanine Hart Seaman		

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 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:

2020-036

Campano, Angelo F.

NAME OF APPLICANT

APPLICATION NUMBER(S)

040-210-909-000

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 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	86,696	0	86,696	
IMPROVEMENTS/ STRUCTURES	346,798	0	346,798	
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY	12,100	0	3,000	9,100
TOTALS				
PENALTY	445,594	0	436,494	9,100

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

Subject is a condominium used as a nightly rental, thus personal property is assessable. A 571-L Business Property Statement was mailed to the taxpayer for lien date 2019 but was not returned. Therefore, per R&T 501 the Assessor estimated the value of the personal property and enrolled \$11,000 plus a 10% penalty in accordance with R&T 463 for a total of \$12,100.

Since the Business Property Statements (for condominiums) are sent out on a four-year cycle, one was not sent for lien date 2020 and the value from the previous year automatically rolled forward. However, the taxpayer should not have received a 463 penalty that year since a Business Property Statement was not sent.

Taxpayer disputed the assessed value of personal property and filed an Assessment Appeal Application.

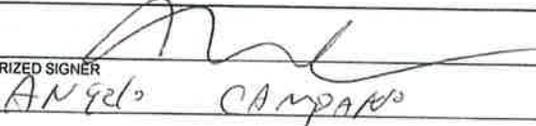
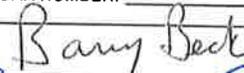
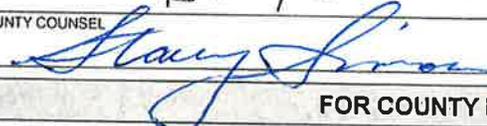
In response to the appeal, the Assessor's Office requested and received an (incomplete) itemized list of personal property from the taxpayer. Based on this list and photos of the unit when it was sold on October 19, 2020, the Assessor appraised the personal property at \$3000 fair market value. Upon execution of this stipulation, the Assessor will re-enroll this amount without a 463 penalty.

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		DATE EXECUTED
		4-6-2022
NAME OF AUTHORIZED SIGNER		TITLE
ANGELO CAMPARO		OWNER
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 *Application for Changed Assessment* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

Exhibit E

From: Tracy Morgan <tmorgan@mono.ca.gov>
Sent: Wednesday, April 6, 2022 10:27 AM
To: Queenie Barnard <qbarnard@mono.ca.gov>
Cc: Barry Beck <bbeck@mono.ca.gov>
Subject: AAB - Pai cases, 2020-018 and 2021-007

Good morning Queenie,

The Assessor's Office is requesting a continuance of the Pai Family Trust cases set for AAB hearing on April 27, 2022.

The appellant has not provided all of the information that we requested under R&T 441(d) and without that information we will need additional time to prepare. As you may already know, March through end of June is the "busy season" for the Assessor's Office as we work to close the current year roll.

Thanks,

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





**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
(760) 932-5538

Queenie Barnard
Assistant Clerk of the Assessment Appeals Board
qbarnard@mono.ca.gov
(760) 932-5534

THIS FORM MUST BE RETURNED!

March 11, 2022

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 3/28/2022).
- 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): 2020-018, 2021-007

ASSESSOR'S PARCEL NO(S): 035-025-003-000

APPELLANT(S) NAME(S): PAI FAMILY TRUST 09-06-19

HEARING DATE / TIME: April 27, 2022, 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: 45 minutes

03/14/2022
Date

[Signature]
Signature