



MEETING AGENDA MONO COUNTY ASSESSMENT APPEALS BOARD

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

Meeting Location:
Teleconference Only – No Physical Location

TELECONFERENCE INFORMATION

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

To join the meeting by computer:

Visit https://monocounty.zoom.us/webinar/register/WN_jWXFjlrQaixnIGd01gXFQ

Passcode: 2023

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 869 8704 3133. 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 869 8704 3133. 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 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>a) Approval of Minutes for November 9, 2022 Regular Meeting of Assessment Appeals Board b) Approval of Minutes for December 7, 2022 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the Regular Meetings of the Assessment Appeals Board held on November 9, 2022 and December 7, 2022 (see Exhibit A).</p> <p><u>Recommended Action:</u> Approve minutes.</p> <p>[23-01-01]</p>
ADMINISTRATIVE BUSINESS	
2.	<p>Administrative Updates</p> <p>a) Ormat Pre-Hearing Conference update b) Horizon Air update</p>
HEARINGS	
3.	<p>MAMMOTH MALL OWNERS, LLC</p> <p>Parcel No. 035-230-010-000 AAB File No. 2021-028 Assessment Year: 2020-2021 Roll Value: \$4,416,776</p> <p><u>Recommended Action:</u> (1) Postpone hearing, or (2) Deny application and approve order denying appeal for File No. 2021-028 (Exhibit B) for nonappearance of applicant at hearing.</p> <p>[23-01-02]</p>
4.	<p>VANDERMOOREN FAMILY TRUST 4-6-04</p> <p>Parcel No. 031-212-017-000 AAB File No. 2021-011 Assessment Year: 2021 Roll Value: \$500,000</p>

	<p><u>Recommended Action:</u> Approve the postponement request submitted by the applicant via email for File No. 2021-011 (Exhibit C).</p> <p>[23-01-03]</p>
5.	<p>DALTON RESTATED 1999 TRUST</p> <p>Parcel No. 040-120-022-000 AAB File No. 2021-012 Assessment Year: 2021 Roll Value: \$2,000,000</p> <p><u>Recommended Action:</u> Approve the withdrawal request submitted by the applicant via email for File No. 2021-012 (Exhibit D).</p> <p>[23-01-04]</p>
6.	<p>452 OM RD INVESTORS, LLC</p> <p>Parcel No. 035-200-019-000 AAB File No. 2021-013 Assessment Year: 2021 Roll Value: \$10,149,000</p> <p><u>Recommended Action:</u> Approve the withdrawal request submitted by the applicant via email for File No. 2021-013 (Exhibit E).</p> <p>[23-01-05]</p>
	<p>ADJOURN</p>
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
November 9, 2022 at 9:00 A.M.

Meeting Location:
Teleconference Only – No Physical Location

9:01 A.M.	Meeting Called to Order by Chair Oster.
	APPROVAL OF MINUTES
1.	<p>Approval of Minutes for October 12, 2022 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the Annual Business Meeting of the Assessment Appeals Board held on October 12, 2022.</p> <p><u>Action:</u> Approve minutes. [22-11-01] Liebersbach Moved; Mills Seconded 3 yes; 0 no</p>
	ADMINISTRATIVE BUSINESS
2.	<p>Administrative Updates</p> <p>Status of Ormat and Horizon Air.</p> <p>Barry Beck, Assessor:</p> <ul style="list-style-type: none">• No word on Horizon, waiting to hear from Los Angeles County.• Scheduled to meet with Ormat today, but will postpone since Tracy Morgan, Assistant Assessor is out sick. <p>Rick Liebersbach:</p> <ul style="list-style-type: none">• Wants to see this item on a future agenda, again.

Note:

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

HEARINGS	
3.	<p>LION, DANIELLE C. & DANIEL / LION, JACQUELINE TRS</p> <p>(1) Parcel No. 031-051-001-000 AAB File No. 2021-026 Assessment Year: 2020-2021 Roll Value: \$4,658,930</p> <p><u>Action:</u> Approve the withdrawal request submitted by the applicant via email for File No. 2021-026. [22-11-02] Mills Moved; Liebersbach Seconded 3 yes; 0 no</p>
4.	<p>TALLUS 8, LLC</p> <p>(1) Parcel No. 033-370-023-000 AAB File No. 2021-027 Assessment Year: 2020-2021 Roll Value: \$2,381,599</p> <p><u>Action:</u> Approve the withdrawal request submitted by the applicant via email for File No. 2021-027. [22-11-03] Liebersbach Moved; Mills Seconded 3 yes; 0 no</p> <p>Keith Jameson, Ryan LLC:</p> <ul style="list-style-type: none"> • Confirmed request for withdrawal.
5.	<p>MAMMOTH MALL OWNERS, LLC</p> <p>(1) Parcel No. 035-230-010-000 AAB File No. 2021-028 Assessment Year: 2020-2021 Roll Value: \$4,416,776</p> <p>(2) Parcel No. 035-230-011-000 AAB File No. 2021-029 Assessment Year: 2020-2021 Roll Value: \$1,650,000</p>

	<p><u>Action:</u> Approve the withdrawal request submitted by the applicant via email for File No. 2021-029. [22-11-04] Liebersbach Moved; Mills Seconded 3 yes; 0 no</p> <p>Approve the postponement request submitted by the applicant via email for File No. 2021-028 (Exhibit C) to January 25, 2023. [22-11-05] Liebersbach Moved; Mills Seconded 3 yes; 0 no</p> <p>Scheereen Dedman, Clerk:</p> <ul style="list-style-type: none">• Applicant only wishes to postpone 2021-028, and wishes to withdraw 2021-029.• Appeal Deadline is 12/2/2023 – no waiver needed at this time.• Notice of Postponement of Hearing will be sent. <p>Keith Jameson, Ryan, LLC:</p> <ul style="list-style-type: none">• Property is in Escrow.
	<p>ADJOURNED at 9:18 AM</p> <p>ATTEST</p> <p>_____</p> <p>PAUL OSTER CHAIR OF THE BOARD</p> <p>_____</p> <p>SCHEEREEN DEDMAN CLERK OF THE BOARD</p>



DRAFT MEETING MINUTES MONO COUNTY ASSESSMENT APPEALS BOARD

Regular Meeting
December 7, 2022 at 9:00 A.M.

Meeting Location:
Teleconference Only – No Physical Location

9:04 A.M.	Meeting Called to Order by Chair Oster.
	APPROVAL OF MINUTES
1.	None.
	ADMINISTRATIVE BUSINESS
2.	Administrative Updates Ormat Waiver and Pre-Hearing Conference update. Tracy Morgan, Assistant Assessor: <ul style="list-style-type: none">Met with Ormat twice, met most recently yesterday. Nothing to report. Hoping they are leaning towards a withdrawal.
	HEARINGS
3.	KUPFER LIVING TRUST 5-6-93 (1) Parcel No. 031-120-002-000 AAB File No. 2021-024 Assessment Year: 2021 Roll Value: \$1,739,439 <u>Action:</u> Approve the withdrawal request submitted by the applicant via email for File No. 2021-024.

	<p>[22-12-01]</p> <p>Liebersbach Moved; Mills Seconded 3 yes; 0 no</p>
<p>4.</p>	<p>RJD Trust 9-1-16</p> <p>(1) Parcel No. 035-212-040-000 AAB File No. 2021-025 Assessment Year: 2021 Roll Value: \$525,000</p> <p><u>Action:</u> Approve the withdrawal request submitted by the applicant via email for File No. 2021-025.</p> <p>[22-12-02]</p> <p>Liebersbach Moved; Mills Seconded 3 yes; 0 no</p>
<p>5.</p>	<p>BEACON MAMMOTH, INC.</p> <p>(1) Parcel No. 033-041-015-000 AAB File No. 2021-018 Assessment Year: 2021 Roll Value: \$1,571,614</p> <p>(2) Parcel No. 033-041-016-000 AAB File No. 2021-019 Assessment Year: 2021 Roll Value: \$3,601,832</p> <p>(3) Parcel No. 033-043-005-000 AAB File No. 2021-020 Assessment Year: 2021 Roll Value: \$2,128,121</p> <p>(4) Parcel No. 033-043-016-000 AAB File No. 2021-021 Assessment Year: 2021 Roll Value: \$917,204</p>

	<p>(5) Parcel No. 033-043-019-000 AAB File No. 2021-022 Assessment Year: 2021 Roll Value: \$1,638,601</p> <p>(6) Parcel No. 039-030-015-000 AAB File No. 2021-023 Assessment Year: 2021 Roll Value: \$5,601,132</p> <p><u>Action:</u> Approve the withdrawal request submitted by the applicant via email for File Nos. 2021-018 to 2021-023.</p> <p>[22-10-03]</p> <p>Liebersbach Moved; Mills Seconded 3 yes; 0 no</p>
<p>6.</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 Roll Value: \$3,154,065</p> <p>(2) Parcel No. 035-025-003-000 AAB File No. 2021-007 Assessment Year: 2018 Roll Value: \$3,001,626</p> <p><u>Action:</u> Approve the withdrawal request submitted by the applicant via email for File Nos. 2020-018 and 2021-007.</p> <p>[22-10-04]</p> <p>Liebersbach Moved; Mills Seconded 3 yes; 0 no</p>

	<p>ADJOURNED at 9:14 AM.</p> <p>ATTEST</p> <hr/> <p>PAUL OSTER CHAIR OF THE BOARD</p> <hr/> <p>QUEENIE BARNARD ASSISTANT CLERK OF THE BOARD</p>
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Note:

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

EXHIBIT B



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

Queenie Barnard
Assistant Clerk of the Assessment Appeals Board

NOTICE OF HEARING

DATE / TIME	PLACE
January 25, 2023 9:00 A.M.	Board of Supervisors Chambers County Courthouse, 278 Main St., Bridgeport, CA 93517 OR Teleconference option: Zoom Webinar (information to be included with hearing/meeting agenda) (See below for details)
APPELLANT(S) NAME(S)	APPEAL CASE NUMBER(S)
Mammoth Mall Owners, LLC	2021-028
	ASSESSOR'S PARCEL NO(S)
	035-230-010-000

FOR ALL HEARINGS WHERE EVIDENCE WILL BE PRESENTED: You must appear at this hearing either personally or through your previously designated agent or attorney. Failure to appear may result in the denial of your appeal. **Your hearing will be held in-person at the address provided above. IF you fail to return your blue notice, your hearing will be held via teleconference.**

FOR ALL OTHER HEARINGS: Notwithstanding the foregoing, appearance is not required if you have withdrawn your application, stipulated to an agreed-upon value with the Mono County Assessor's Office, or been granted a postponement as described below. **Your hearing will be held via Teleconference only. Zoom Webinar information will be included with hearing/meeting agenda.**

Please Be Advised:

- The Assessment Appeals Board is required to find the full value of the property from the evidence presented at the hearing.
- The Board can raise, under certain circumstances, as well as lower or confirm the assessment being appealed.
- An application for a reduction in the assessment of a portion of an improved real property (e.g. land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g. only the improvement portion or only the personal property portion of machinery and equipment) may result in a reappraisal of all property of the applicant at the site which may result in an increase in the unprotected assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.

Postponement of Hearing Date

Applicants and the Assessor may request that the hearing date be postponed. Initial requests of each party to postpone made to the Clerk in writing at least 120 days prior to the expiration of the two-year limitations specified in Revenue and Taxation Code section 1604 applicable to appeal at issue will be granted as a matter of right. If an applicant's request to postpone is made less than 120 days prior to the expiration of the applicable two-year limitations period, then the request will only be granted upon applicant's written agreement to waive and extend the two-year limitations period. If the Assessor's request to postpone is made less than 120 days prior to the expiration of the applicable two-year limitations period, then the request will be granted upon the Board's discretion.

All requests to postpone must be submitted in writing to the Clerk no later than 21 days prior to the scheduled hearing date. Subsequent requests of either party to postpone and requests made less than 21 days prior to the scheduled hearing will only be granted by the Board upon a showing of good cause at the scheduled hearing. (See Mono County Assessment Appeals Board Local Rule III.C.)

Sincerely,



Queenie Barnard, Assistant Clerk of the Assessment Appeals Board
Dated: December 8, 2022

PROOF OF SERVICE

1. I am over the age of 18 and not a party to this cause. I am a resident of or employed in the county where the mailing and faxing took place.
2. My business address is: **Mono County Board of Supervisors
Annex I, 74 School St., Bridgeport, CA 93517**
3. I served a copy of the following document(s) (*specify*): NOTICE OF HEARING
4. By using the following method(s):

(X) Enclosed the document(s) in an envelope, placing the envelope for collection and mailing on the date and at the place shown in item 5 following our ordinary business practices. I am readily familiar with the business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

5. a. The names and addresses of person(s) served:

Barry Beck Mono County Assessor's Office P.O. Box 456 Bridgeport, CA 93517 bbeck@mono.ca.gov (via email)	Tracy Morgan Mono County Assessor's Office P.O. Box 456 Bridgeport, CA 93517 tmorgan@mono.ca.gov (via email)
Emily Fox Mono County Counsel P.O. Box 2415 Mammoth Lakes, CA 93546 efox@mono.ca.gov (via email)	MAMMOTH MALL OWNERS, LLC c/o Keith Jameson, Ryan LLC PO Box 4549 Carlsbad, CA 92018 PTSconsulting@ryan.com (via email and U.S. mail)

- b. Date mailed: December 9, 2022, in Bridgeport, California.

6. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: December 8, 2022



Queenie Barnard
Assistant Clerk of the Assessment Appeals Board



**MONO COUNTY
ASSESSMENT APPEALS BOARD**

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

*Scheereen Dedman
Clerk of the Board*

*Queenie Barnard
Assistant Clerk of the Board*

NOTICE OF POSTPONEMENT OF HEARING

DATE/TIME	PLACE
FROM: November 9, 2022 TO: January 25, 2023	Mono County Courthouse Board Room, 278 Main St., Bridgeport, CA 93517
APPELLANT NAME	APPEAL CASE NUMBER(S)
Mammoth Mall Owners, LLC	2021-028

The Assessment Appeals Board has postponed your previously scheduled hearing. You must appear personally at the future hearing or be represented by an agent who shall be thoroughly familiar with the facts pertaining to the matter before the Board. Please contact the Clerk of the Board to advise of future hearing dates you may be unavailable. If you do not contact the Clerk, a hearing date may be set without your input.

Please be Advised:

- **The Assessment Appeals Board is required to find the full value of the property from the evidence presented at the hearing**
- **The Board can raise, under certain circumstances, as well as lower or confirm the assessment being appealed**
- **An application for a reduction in the assessment of a portion of an improved real property (e.g. land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g. only the improvement portion or only the personal property portion of machinery and equipment) may result in a reappraisal of all property of the applicant at the site which may result in an increase in the unprotected assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.**

Continuance Requests

Per Property Tax Rule 323 (a) in-part: The applicant and/or the Assessor shall be allowed one postponement as a matter of right, the request for which must be made in writing and no later than 21 days prior to the hearing with good cause.

Sincerely,

Scheereen Dedman, Clerk of the Board
Mono County Assessment Appeals Board

Dated: November 30, 2022

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
2021-028

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Mammoth Mall Owners, LLC

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
18301 Von Karman Ave #300

CITY Irvine	STATE CA	ZIP CODE 92612	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)
Keith Jameson

EMAIL ADDRESS
PTSConsulting@ryan.com

COMPANY NAME
Ryan LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
PO BOX 4549

CITY Carlsbad	STATE CA	ZIP CODE 92018	DAYTIME TELEPHONE (949) 206-4503	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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AUTHORIZATION OF AGENT **AUTHORIZATION ATTACHED**

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

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

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

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 035-230-010-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 126 Old Mammoth Road	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 type="checkbox"/> VACANT LAND |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	2,265,013	1,130,000	FILED
IMPROVEMENTS/STRUCTURES	2,151,763	1,125,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	4,416,776	2,255,000	
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: _____ 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 _____)

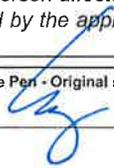
- Are requested. Are not requested.

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)	DATE
	Irvine CA	11/22/2021

NAME (Please Print)
Keith Jameson

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

**LETTER OF AUTHORIZATION
FOR PROPERTY TAX REPRESENTATION**

Mammoth Mall Owners, LLC

Property Owner

035-230-010-000, 035-230-011-000

Subject Property

Mono County, CA

Jurisdiction and State

2021, 2022, 2023, 2024

Calendar Years

This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to: filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property.

If there are any questions concerning this authorization please contact the following: **Ryan LLC, Keith Jameson, P.O. Box 4549, Carlsbad CA 92018, (949)206-4503, Keith.Jameson@ryan.com**

This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner.

Property Owner:



Digitally signed by Kari Blevins Johnson
DN: cn=Kari Blevins Johnson,
o=Greenlaw Management, Inc., ou,
email=kari@greenlawpartners.com,
c=US
Date: 2021.11.16 15:58:19 -08'00'

Signature

Printed Name

Date

949.331.1323

Title

Phone Number

I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application.

RYAN, LLC.

By: _____



Date: _____

11-27-21

Greenlaw Partners
Mammoth Mall

EXHIBIT C

Request for Postponement

Att: Queenie Barnard Assistant Clerk of Assessment appeals board

VANDERMOOREN FAMILY TRUST 4-6-04

File 2021-011

We have a scheduled meeting on Jan 25th 2023 9:00 AM

Reason for request to postpone

As I don't live in the area I request postponement of my hearing to the spring time or early summer as it could be a problem for me to travel to Bridgeport on the winter months



Ron VanderMooren

12/20/22



**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*

*Queenie Barnard
Assistant Clerk of the Assessment Appeals Board*

NOTICE OF HEARING

DATE / TIME	PLACE
<p>January 25, 2023 9:00 A.M.</p>	<p>Board of Supervisors Chambers County Courthouse, 278 Main St., Bridgeport, CA 93517</p> <p>OR</p> <p>Teleconference option: Zoom Webinar (information to be included with hearing/meeting agenda)</p> <p>(See below for details)</p>
APPELLANT(S) NAME(S)	APPEAL CASE NUMBER(S)
<p>VANDERMOOREN FAMILY TRUST 4-6-04</p>	<p>2021-011</p> <p>ASSESSOR'S PARCEL NO(S)</p> <p>031-212-017-000</p>

FOR ALL HEARINGS WHERE EVIDENCE WILL BE PRESENTED: You must appear at this hearing either personally or through your previously designated agent or attorney. Failure to appear may result in the denial of your appeal. **Your hearing will be held in-person at the address provided above. IF you fail to return your blue notice, your hearing will be held via teleconference.**

FOR ALL OTHER HEARINGS: Notwithstanding the foregoing, appearance is not required if you have withdrawn your application, stipulated to an agreed-upon value with the Mono County Assessor's Office, or been granted a postponement as described below. **Your hearing will be held via Teleconference only. Zoom Webinar information will be included with hearing/meeting agenda.**

Please Be Advised:

- The Assessment Appeals Board is required to find the full value of the property from the evidence presented at the hearing.
- The Board can raise, under certain circumstances, as well as lower or confirm the assessment being appealed.
- An application for a reduction in the assessment of a portion of an improved real property (e.g. land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g. only the improvement portion or only the personal property portion of machinery and equipment) may result in a reappraisal of all property of the applicant at the site which may result in an increase in the unprotected assessment of the other portion or portions of the property, which increase will offset, in whole or in part, any reduction in the protested assessment.

Postponement of Hearing Date

Applicants and the Assessor may request that the hearing date be postponed. Initial requests of each party to postpone made to the Clerk in writing at least 120 days prior to the expiration of the two-year limitations specified in Revenue and Taxation Code section 1604 applicable to appeal at issue will be granted as a matter of right. If an applicant's request to postpone is made less than 120 days prior to the expiration of the applicable two-year limitations period, then the request will only be granted upon applicant's written agreement to waive and extend the two-year limitations period. If the Assessor's request to postpone is made less than 120 days prior to the expiration of the applicable two-year limitations period, then the request will be granted upon the Board's discretion.

All requests to postpone must be submitted in writing to the Clerk no later than 21 days prior to the scheduled hearing date. Subsequent requests of either party to postpone and requests made less than 21 days prior to the scheduled hearing will only be granted by the Board upon a showing of good cause at the scheduled hearing. (See Mono County Assessment Appeals Board Local Rule III.C.)

Sincerely,

A handwritten signature in black ink, appearing to read "Queenie Barnard", written in a cursive style.

Queenie Barnard, Assistant Clerk of the Assessment Appeals Board

Dated: December 8, 2022

PROOF OF SERVICE

1. I am over the age of 18 and not a party to this cause. I am a resident of or employed in the county where the mailing and faxing took place.
2. My business address is: **Mono County Board of Supervisors
Annex I, 74 School St., Bridgeport, CA 93517**
3. I served a copy of the following document(s) (*specify*): NOTICE OF HEARING
4. By using the following method(s):

(X) Enclosed the document(s) in an envelope, placing the envelope for collection and mailing on the date and at the place shown in item 5 following our ordinary business practices. I am readily familiar with the business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

5. a. The names and addresses of person(s) served:

Barry Beck Mono County Assessor's Office P.O. Box 456 Bridgeport, CA 93517 bbeck@mono.ca.gov (via email)	Tracy Morgan Mono County Assessor's Office P.O. Box 456 Bridgeport, CA 93517 tmorgan@mono.ca.gov (via email)
Emily Fox Mono County Counsel P.O. Box 2415 Mammoth Lakes, CA 93546 efox@mono.ca.gov (via email)	VANDERMOOREN FAMILY TRUST 4-6-04 5762 Grandview Yorba Linda, CA 92886 ron@rvmconstruction.com (via email and U.S. mail)

b. Date mailed: December 9, 2022, in Bridgeport, California.

6. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: December 8, 2022



Queenie Barnard
Assistant Clerk of the Assessment Appeals Board

EXHIBIT D

BOE-305-WD REV. 02 (07-15)

ASSESSMENT APPEAL WITHDRAWAL

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



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

APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Dalton Restated 1999 Trust					HEARING DATE <i>if applicable</i> 1/25/2023	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 20475 Regal Oaks Dr.					EMAIL ADDRESS	
CITY Yorba Linda	STATE CA	ZIP CODE 92886	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()	

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

APPLICATION NUMBER 21-012	PARCEL, ACCOUNT OR TAX BILL NUMBER 040-120-022
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

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

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

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

CERTIFICATION

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

SIGNATURE 	DATE 1/13/2023
PRINT NAME OF AUTHORIZED SIGNER Chris Middleton	TITLE President
COMPANY NAME Protax LLC	EMAIL ADDRESS tonyad@protaxllc.com

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

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

FOR COUNTY BOARD USE ONLY

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

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

EXHIBIT 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

Queenie Barnard
Assistant Clerk of the Assessment Appeals Board

THIS FORM MUST BE RETURNED!

December 9, 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 12/26/2022)**.
- 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): 2021-013

ASSESSOR'S PARCEL NO(S): 035-200-019-000

APPELLANT(S) NAME(S): 452 OM RD INVESTORS, LLC

HEARING DATE / TIME: January 25, 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

December 11, 2022

Date