



MEETING AGENDA

MONO COUNTY ASSESSMENT APPEALS BOARD

Meeting Location: Teleconference Only

Regular Meeting

January 26, 2022 at 9:00 A.M.

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.

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 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/91910572343?pwd=WVNabHhCUTUxcDILSWdLM1ZMY3g0QT09>

Passcode: 2022

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 919 1057 2343. 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 919 1057 2343. Passcode: 2022

To provide public comment, press *9 to raise your hand and *6 to mute/unmute

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).

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

9:00 A.M.	Call Meeting to Order
APPROVAL OF MINUTES	
1.	<p>Approval of Minutes for November 10, 2021 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the regular meeting of the Assessment Appeals Board held on November 10, 2021 (see Exhibit A).</p> <p><u>Recommended Action:</u> Approve minutes. [22-01-01]</p>
2.	<p>Approval of Minutes for December 8, 2021 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the regular meeting of the Assessment Appeals Board held on December 8, 2021 (see Exhibit B).</p> <p><u>Recommended Action:</u> Approve minutes. [22-01-02]</p>
ADMINISTRATIVE BUSINESS	
3.	<p>2022 Assessment Appeals Board Hearing/Meeting Calendar; Administrative Business</p> <p>Review of calendar and upcoming hearing dates; update on revised Notice of Hearing and “Blue Letter” sent to appellants.</p> <p><u>Recommended Action:</u> None, informational only. [22-01-03]</p>
HEARINGS	
4.	<p>KILLION INTER VIVOS TR.11-20-87</p> <p>Parcel No. 032-150-009-000 AAB File No. 2020-017 Assessment Year: 2020-2021</p>

	<p>Roll Value: \$1,500,000</p> <p><u>Recommended Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-017 (Exhibit C).</p> <p>[22-01-04]</p>
<p>5.</p>	<p>TALLUS 8, LLC</p> <p>Parcel No. 033-370-023-000 AAB File No. 2020-019 Assessment Year: 2020-2021 Roll Value: \$2,357,179</p> <p><u>Recommended Action:</u> Announce File No. 2020-019 (Exhibit D) as 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>[22-01-05]</p>
	<p>ADJOURN</p>

Exhibit A



DRAFT MEETING MINUTES MONO COUNTY ASSESSMENT APPEALS BOARD

Meeting Location: Teleconference Only

Regular Meeting

November 10, 2021 at 9:00 A.M.

9:03 A.M.	Meeting Called to Order by Chair Oster <i>Board Members Present: Liebersbach, Migliore, and Oster. All Board Members attended via teleconference. All votes were conducted by roll call.</i>
	ADMINISTRATIVE BUSINESS
1.	Update on Status of 2018 Horizon Air Assessment Appeals (No Action) <u>Recommended Action:</u> Receive staff update on status of 2018 Horizon Air appeal, Case File No. 2018-007. [21-11-01] Scheereen Dedman, Clerk of the Board: <ul style="list-style-type: none">• Unable to find history on this appeal, requested Chair Oster or Boardmember Liebersbach provide an update of where these appeals left off. Boardmember Liebersbach: <ul style="list-style-type: none">• This has not come before the Board substantively• The question was how much Horizon Air would pay in property tax on all their planes and equipment – they land and do business in Mono County, Los Angeles County, and Orange County• At the time, the Board was only told that this was an issue being worked on amongst all the different counties• It appeared that the Assessor's Office was waiting to figure out how the larger counties planned to "divvy up" the percentage of time between all the counties where Horizon did business Tracy Morgan, Assistant Assessor:

	<ul style="list-style-type: none"> • Most likely tied up in court in a larger county • Suggest letting Barry address this item before the Board before scheduling a hearing
	HEARINGS
2.	<p>CANYON BOULEVARD MAMMOTH, LLC</p> <p>Parcel No. 033-023-417-000 AAB File No. 2020-009 Assessment Year: 2020-2021 Roll Value: \$856,776</p> <p><u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-009.</p> <p>[21-11-02]</p> <p>Liebersbach Moved; Migliore Seconded 3 Yes; 0 No</p> <ul style="list-style-type: none"> • Board heard all items (2, 3, and 4) at once.
3.	<p>3218 CANYON BLVD, LLC</p> <p>Parcel No. 033-023-218-000 AAB File No. 2020-010 Assessment Year: 2020-2021 Roll Value: \$1,019,153</p> <p><u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-010.</p> <p>[21-11-03]</p>
4.	<p>G & S HOSPITALITY PROPERTY, LLC</p> <p>Parcel No. 035-010-011-000 AAB File No. 2020-011 Assessment Year: 2020-2021 Roll Value: \$3,014,603</p> <p><u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-011.</p> <p>[21-11-04]</p>

5.	<p>LION DANIELLE C. ET AL</p> <p>Parcel No. 031-051-001-000 AAB File No. 2020-016 Assessment Year: 2020-2021 Roll Value: \$4,611,160</p> <p><u>Action:</u> Postpone hearing to the December 8, 2021 Board meeting.</p> <p>[21-11-05]</p> <p>Liebersbach Moved; Migliore Seconded 3 Yes; 0 No</p> <p>Scheereen Dedman, Clerk of the Board:</p> <ul style="list-style-type: none">• Scheduled for the December 8, 2021 meeting, agent has returned Blue Form confirming attendance on the rescheduled date.
	<p>ADJOURNED at 9:17 AM</p>

Exhibit B



DRAFT MEETING MINUTES MONO COUNTY ASSESSMENT APPEALS BOARD

Meeting Location: Teleconference Only

Regular Meeting

December 8, 2021 at 9:00 A.M.

9:05 A.M.	Meeting Called to Order by Chair Oster <i>Board Members Present: Liebersbach, Migliore, and Oster. All Board Members attended via teleconference. All votes were conducted by roll call.</i>
	ADMINISTRATIVE BUSINESS
1.	Approval of Minutes for October 27, 2021 Regular Meeting of Assessment Appeals Board <u>Recommended Action:</u> Approve minutes. [21-12-01] Liebersbach Moved; Migliore Seconded 3 Yes; 0 No
	HEARINGS
2.	G6 HOSPITALITY PROPERTY, LLC Parcel No. 035-010-011-000 AAB File No. 2020-012 Assessment Year: 2020-2021 Roll Value: \$9,431,548 <u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-012.

	<p>[21-12-02]</p> <p>Liebersbach Moved; Migliore Seconded 3 Yes; 0 No</p>
<p>3.</p>	<p>NOLAN FAMILY TRUST 08-03-96</p> <p>1) Parcel No. 032-150-044-000 AAB File No. 2020-013 Assessment Year: 2020-2021 Roll Value: \$2,913,640</p> <p>2) Parcel No. 032-150-031-000 AAB File No. 2020-014 Assessment Year: 2020-2021 Roll Value: \$1,933,288</p> <p>3) Parcel No. 032-150-029-000 AAB File No. 2020-015 Assessment Year: 2020-2021 Roll Value: \$915,164</p> <p><u>Action:</u> Accept withdrawal of applications based on email from Agent to Clerk indicating desire to withdraw.</p> <p>[21-12-03]</p> <p>Liebersbach Moved; Oster Seconded 3 Yes; 0 No</p>
<p>4.</p>	<p>LION DANIELLE C. ET AL</p> <p>Parcel No. 031-051-001-000 AAB File No. 2020-016 Assessment Year: 2020-2021 Roll Value: \$4,611,160</p> <p><u>Action:</u> Deny application and approve order denying appeal for File No. 2020-016 for nonappearance of applicant at hearing.</p> <p>[21-12-04]</p> <p>Liebersbach Moved; Migliore Seconded 3 Yes; 0 No</p>
	<p>ADJOURNED at 9:15 AM</p>

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!

December 10, 2021

Dear Assessment Appeals Applicant:

Please take a moment to complete the information below. All information is required. If you fail to return this letter within the designated time frame BUT attend the hearing anyway, your hearing may be postponed. 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 hearing notice.

APPLICATION NO(S): 2020-017

HEARING DATE: January 26, 2022

NAME OF APPLICANT: KILLION INTER VIVOS TR.11-20-87

- 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

NOTE: IN THE EVENT YOU OR YOUR AGENT FAILS TO APPEAR (AND REGARDLESS OF WHETHER YOU HAVE RETURNED THIS LETTER), YOUR APPLICATION WILL BE DENIED. THIS LETTER MUST BE RECEIVED AT LEAST 30 DAYS PRIOR TO YOUR HEARING DATE (BY 12/27/2021) OR YOUR HEARING MAY BE POSTPONED BY THE BOARD.

1/7/22
Date

[Signature]
Signature

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
(760) 932-5538

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

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December 10, 2021

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APPLICATION NO(S): 2020-019

HEARING DATE: January 26, 2022

NAME OF APPLICANT: TALLUS 8, LLC

- 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. 10 minutes

NOTE: IN THE EVENT YOU OR YOUR AGENT FAILS TO APPEAR (AND REGARDLESS OF WHETHER YOU HAVE RETURNED THIS LETTER), YOUR APPLICATION WILL BE DENIED. THIS LETTER MUST BE RECEIVED AT LEAST 30 DAYS PRIOR TO YOUR HEARING DATE (BY 12/27/2021) OR YOUR HEARING MAY BE POSTPONED BY THE BOARD.

Date

12/20/21

Signature

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

7019 2280 0001 2877 6998

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 2020-019

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
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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
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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	<input checked="" 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	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 033-370-023-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 420 Obsidian Place, Mammoth Lakes	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	392,308	200,000	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> RECEIVED NOV 30 2010 OFFICE OF THE CLERK </div>
IMPROVEMENTS/STRUCTURES	1,964,871	1,000,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,357,179	1,200,000	
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: _____
 - 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) Irvine, CA	DATE 11/23/2020
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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**

Tallus 8 LLC

Property Owner

033-370-023-000

Subject Property

Mono County

Jurisdiction and State

2020

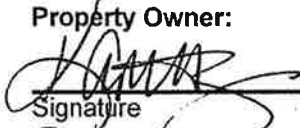
Calendar Years

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:

 Signature	Kari Johnson Printed Name	11/24/20 Date
Director of Prop. Acctg Title	(949)331-1323 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: 11/23/20

Greenlaw Partners
Mammoth Mall