



## MEETING AGENDA

### MONO COUNTY ASSESSMENT APPEALS BOARD

Meeting Location: Teleconference Only

Regular Meeting

October 27, 2021 at 9:00 A.M.

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#### TELECONFERENCE INFORMATION

As authorized by AB 361, this meeting will be held via teleconferencing with members of the Board attending from separate remote locations.

#### To join the meeting by computer:

Visit

<https://monocounty.zoom.us/j/95073578126?pwd=U0VJUlcwYzQ3eWxWbnFaSFNOeVVzUT09>

Passcode: 2021

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 950 7357 8126. Passcode: 2021

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 950 7357 8126. Passcode: 2021

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 the Clerk of the Board at (760) 932-5530. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (see 42 USCS 12132, 28CFR 35.130).

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

9:00 A.M.	Call Meeting to Order
<b>ADMINISTRATIVE BUSINESS</b>	
1.	<p><b>Approval of Minutes for July 19, 2021 Business Meeting of Assessment Appeals Board</b></p> <p><u>Recommended Action:</u> Approve minutes (see Exhibit A).</p> <p>[21-10-01]</p>
2.	<p><b>Approval of Minutes for September 22, 2021 Regular Meeting of Assessment Appeals Board</b></p> <p><u>Recommended Action:</u> Approve minutes (see Exhibit B).</p> <p>[21-10-02]</p>
3.	<p><b>2021 Assessment Appeals Board Hearing/Meeting Calendar; Administrative Business</b></p> <p><u>Recommended Action:</u> Review of calendar and upcoming hearing dates; update on Board appointments; discussion of remote hearings and meeting locations.</p> <p>[21-10-03]</p>
<b>HEARINGS</b>	
4.	<p><b>RR LOCHHEAD INVESTMENT LLC</b></p> <p>Parcel No. 040-043-282-000  AAB File No. 2020-005  Assessment Year: 2020-2021  Roll Value: \$390,000</p> <p><u>Recommended Action:</u> Direct the Chair to approve the withdrawal submitted by the applicant for File No. 2020-005 (Exhibit C).</p> <p>[21-10-04]</p>
5.	<p><b>PLUM FAMILY LIMITED PARTNERSHIP</b></p> <p>Parcel No. 033-330-087-000  AAB File No. 2020-006  Assessment Year: 2020-2021</p>

	<p>Roll Value: \$1,318,828</p> <p><u>Recommended Action:</u> Direct the Chair to approve the withdrawal submitted by the applicant for File No. 2020-006 (Exhibit D).</p> <p>[21-10-05]</p>
6.	<p><b>HOFFMAN FAMILY REV TRUST 12-27-16</b></p> <p>Parcel No. 016-117-003-000  AAB File No. 2020-007  Assessment Year: 2020-2021  Roll Value: \$500,000</p> <p><u>Recommended Action:</u> Direct the Chair to approve the withdrawal submitted by the applicant for File No. 2020-007 (Exhibit E).</p> <p>[21-10-06]</p>
7.	<p><b>COSTELLO MICHAEL and YVONNE</b></p> <p>Parcel No. 035-212-016-000  AAB File No. 2020-008  Assessment Year: 2020-2021  Roll Value: \$330,000</p> <p><u>Recommended Action:</u> Direct the Chair to approve the withdrawal submitted by the applicant for File No. 2020-008 (Exhibit F).</p> <p>[21-10-07]</p>
8.	<p><b>G and S HOSPITALITY LLC.</b></p> <p>Parcel No. 035-024-008-000  AAB File No. 2020-011  Assessment Year: 2020-2021  Roll Value: \$3,014,603</p> <p><u>Recommended Action:</u> Direct the Chair to approve the withdrawal submitted by the applicant for File No. 2020-011 (Exhibit G).</p> <p>[21-10-08]</p>
	<p>ADJOURN</p>

# EXHIBIT A

DRAFT MEETING MINUTES  
July 19, 2021  
Page 1 of 2



## DRAFT MEETING MINUTES MONO COUNTY ASSESSMENT APPEALS BOARD

Meeting Location: Teleconference Only

July 19, 2021 at 9:00 AM

9:09 a.m. Meeting called to order by Chair Oster.

*Board Members Present: Liebersbach, Migliore, Mills, and Oster.  
Board Members Absent: None.*

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

<b>ADMINISTRATIVE BUSINESS</b>	
<b>1.</b>	<b>Election of Board Chair</b>  The outgoing Board Chair will call for nominations to elect the Chair of the Board for 2021-2022.  Action: Elect Paul Oster as the new Chair of the Board for 2021-2022. <b>Liebersbach Moved, Migliore Seconded</b> <b>3 Yes; 0 No</b> [21-07-01] <b>Rick Liebersbach:</b> <ul style="list-style-type: none"><li>Nominated Paul Oster to remain as Chair of the Board.</li></ul>
<b>2.</b>	<b>Assessment Appeals Hearing Schedule for the 2020-2021 Tax Year</b>  Identify and discuss outstanding assessment appeal applications and the need for hearings (see Exhibit A); discuss availability of assessment appeal board members and staff, and the Mono County Assessor's Office.  Action: Adopt hearing schedule/calendar for the 2020-2021 Tax Year.  <b>Rick Liebersbach:</b> <ul style="list-style-type: none"><li>Has two conflicts of interests: Ormat and all related appellants and Plum.</li></ul>

**Note:**

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

# EXHIBIT A

DRAFT MEETING MINUTES

July 19, 2021

Page 2 of 2

	<p><b>Jeff Mills:</b></p> <ul style="list-style-type: none"><li>• Third Wednesday of the month - CCP is a time conflict.</li></ul> <p><b>Board Schedule:</b></p> <ul style="list-style-type: none"><li>• September 22</li><li>• October 27</li><li>• November 10</li><li>• December 8</li><li>• January 26</li><li>• February 23</li><li>• March 23</li><li>• April 27 (Rick not available on April 28)</li><li>• May 25 (Paul not available May 26)</li><li>• June 22</li><li>• Annual Business Meeting - Monday July 18</li></ul>
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**ADJOURNED at 9:42 AM**

**ATTEST**

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**PAUL OSTER  
CHAIR OF THE BOARD**

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**SCHEEREN DEDMAN  
CLERK OF THE BOARD**

**Note:**

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

# EXHIBIT B



## DRAFT MEETING MINUTES MONO COUNTY ASSESSMENT APPEALS BOARD

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

Regular Meeting

September 22, 2021 at 9:00 A.M.

9:02 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>
	<b>ADMINISTRATIVE BUSINESS</b>
1.	<b>Approval of Minutes for June 23, 2021 Regular Meeting of Assessment Appeals Board</b>  <u>Action:</u> Approved minutes (see Exhibit A).  [21-09-01]  <b>Liebersbach Moved, Oster Seconded</b> <b>2 yes; 0 no; 1 abstain</b> Migliore was not yet a Board member at the time of this meeting.
	<b>HEARINGS</b>
3.	<b>Pai Family Trust 09-06-19 dba Rodeway Inn / Wildwood Inn</b>  Parcel No. 035-025-003-000 AAB File No. 2019-017 Assessment Year: 2019-2020 Roll Value: \$3,093,932.00

# EXHIBIT B

	<p><u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2019-017 (Exhibit B). [21-09-02]</p> <p><b>Liebersbach Moved, Migliore Seconded</b> <b>3 yes; 0 no</b></p> <ul style="list-style-type: none"><li>• Board decided to hear all items (3, 4, 5, and 6) at once.</li></ul> <p><b>Barry Beck, Mono County Assessor:</b></p> <ul style="list-style-type: none"><li>• Pai withdrew because they filed incorrectly – meant to file a base year appeal.</li><li>• Very likely to come to a hearing.</li></ul> <p>Asked how the Board how they would like to proceed with remote hearings. Clerk suggested that she meet with County Counsel to create an item for the next meeting to provide more information for the Board so that they can determine how they would like to proceed.</p>
<b>4.</b>	<p><b>Dalton Restated Trust 1999</b></p> <p>Parcel No. 040-120-022-000 AAB File No. 2020-002 Assessment Year: 2020-2021 Roll Value: \$1,500,000</p> <p><u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-002 (Exhibit C). [21-09-03]</p>
<b>5.</b>	<p><b>Troop Family Trust</b></p> <p>Parcel No. 031-180-034-000 AAB File No. 2020-003 Assessment Year: 2020-2021 Roll Value: \$1,625,051</p> <p><u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-003 (Exhibit D).</p>
<b>6.</b>	<p><b>Cooke David and Cooke Kimberly</b></p> <p>Parcel No. 064-200-006-000 AAB File No. 2020-004 Assessment Year: 2020-2021 Roll Value: \$350,000</p> <p><u>Action:</u> Approve the withdrawal submitted by the applicant for File No. 2020-004 (Exhibit E).</p>

# EXHIBIT B

**ADJOURNED at 9:25 AM**

**ATTEST**

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**PAUL OSTER  
CHAIR OF THE BOARD**

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**SCHEEREEN DEDMAN  
CLERK OF THE BOARD**



# EXHIBIT C



## MONO COUNTY ASSESSMENT APPEALS BOARD

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

*Scheereen Dedman*  
Acting Clerk of the Assessment Appeals Board  
[sdedman@mono.ca.gov](mailto:sdedman@mono.ca.gov)  
(760) 932-5538

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

### THIS FORM MUST BE RETURNED!

September 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): 2020-005

HEARING DATE: OCTOBER 27, 2021

NAME OF APPLICANT: RR LOCHHEAD INVESTMENT LLC

I wish to withdraw my application. NOTE: **Withdrawal of an application is FINAL and your case will not be considered.**

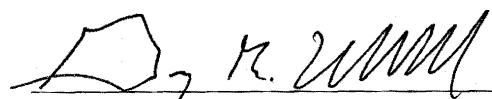
I will appear on the date and time scheduled for my hearing. Please estimate how much time you request to hear your case. \_\_\_\_\_ minutes

**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 09/27/2021) OR YOUR HEARING MAY BE POSTPONED BY THE BOARD.**

Date

9-25-2021

Signature

  
Guy R. Lockhead  
Co-Manager, R.R. Lockhead  
Investment + LLC



**EXHIBIT D**  
**MONO COUNTY**  
**ASSESSMENT APPEALS BOARD**

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

*Scheereen Dedman*  
 Acting Clerk of the Assessment Appeals Board  
[sdedman@mono.ca.gov](mailto:sdedman@mono.ca.gov)  
 (760) 932-5538

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

**THIS FORM MUST BE RETURNED!**

September 10, 2021

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APPLICATION NO(S): 2020-006

HEARING DATE: OCTOBER 27, 2021

NAME OF APPLICANT: PLUM FAMILY LIMITED PARTNERSHIP

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 09/27/2021) OR YOUR HEARING MAY BE POSTPONED BY THE BOARD.**

September 14, 2021  
 Date

Signature

# EXHIBIT E



## MONO COUNTY ASSESSMENT APPEALS BOARD

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

*Scheereen Dedman*  
Acting Clerk of the Assessment Appeals Board  
[sdedman@mono.ca.gov](mailto:sdedman@mono.ca.gov)  
(760) 932-5538

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

### THIS FORM MUST BE RETURNED!

September 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): 2020-007

HEARING DATE: OCTOBER 27, 2021

NAME OF APPLICANT: HOFFMAN FAMILY REV TRUST 12-27-16

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 09/27/2021) OR YOUR HEARING MAY BE POSTPONED BY THE BOARD.**

Date

10/4/2021

Signature

*John Hoffman*

# EXHIBIT F



## MONO COUNTY ASSESSMENT APPEALS BOARD

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

*Scheereen Dedman*  
Acting Clerk of the Assessment Appeals Board  
[sdedman@mono.ca.gov](mailto:sdedman@mono.ca.gov)  
(760) 932-5538

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

### THIS FORM MUST BE RETURNED!

September 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): 2020-008

HEARING DATE: OCTOBER 27, 2021

NAME OF APPLICANT: COSTELLO MICHAEL and YVONNE

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 09/27/2021) OR YOUR HEARING MAY BE POSTPONED BY THE BOARD.**

9-19-21  
Date

*Yvonne Costello*  
Signature



# EXHIBIT G



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

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.

### APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT <b>G &amp; S HOSPITALITY LLC</b>					HEARING DATE <i>if applicable</i> <b>NA</b>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <b>54 SIERRA BOULEVARD BLVD</b>				EMAIL ADDRESS <b>wes@pptaxappeal.com</b>		
CITY <b>MAMMOTH LAKES</b>	STATE <b>CA</b>	ZIP CODE <b>93546</b>	DAYTIME TELEPHONE <b>( 858 ) 225-1200</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>( 866 ) 823-5577</b>	

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 <b>2020-011</b>	PARCEL ACCOUNT OR TAX BILL NUMBER <b>035-024-008-000</b>
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 <b>8-27-21</b>
PRINT NAME OF AUTHORIZED SIGNER <b>Wes Nichols</b>	TITLE <b>Agent</b>
COMPANY NAME <b>Paramount Property Tax Appeal</b>	EMAIL ADDRESS <b>wes@pptaxappeal.com</b>
FILING STATUS <input type="checkbox"/> OWNER <input checked="" type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE	

### 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