Scheereen Dedman, Asst. County Clerk-Recorder-Registrar-Clerk of Board of Supervisors

Tuesday, March 16, 2021

Mono County Assessment Appeals Board Workshop

Overview

- What is an Assessment Appeal
- Assessment Types and Appeal Deadlines
- Board Structure and Meeting Schedule
- Assessment Appeal Process
- Working with the Assessor's Office
- Mono County Statistics

Description, Purpose, and Function of the Assessment Appeals Board (AAB)

- Created by Section 16 of article XIII of the CA Constitution
- Provides Taxpayers with a venue to have their property tax assessment reviewed outside of the Assessor's Office
- Boards are quasi-judicial bodies consisting of impartial persons who hear evidence from both parties (property owner and Assessor)
- The Board "equalizes" the proper value of property Applications are resolved by:
 - Stipulation
 - Withdrawal
 - Hearing

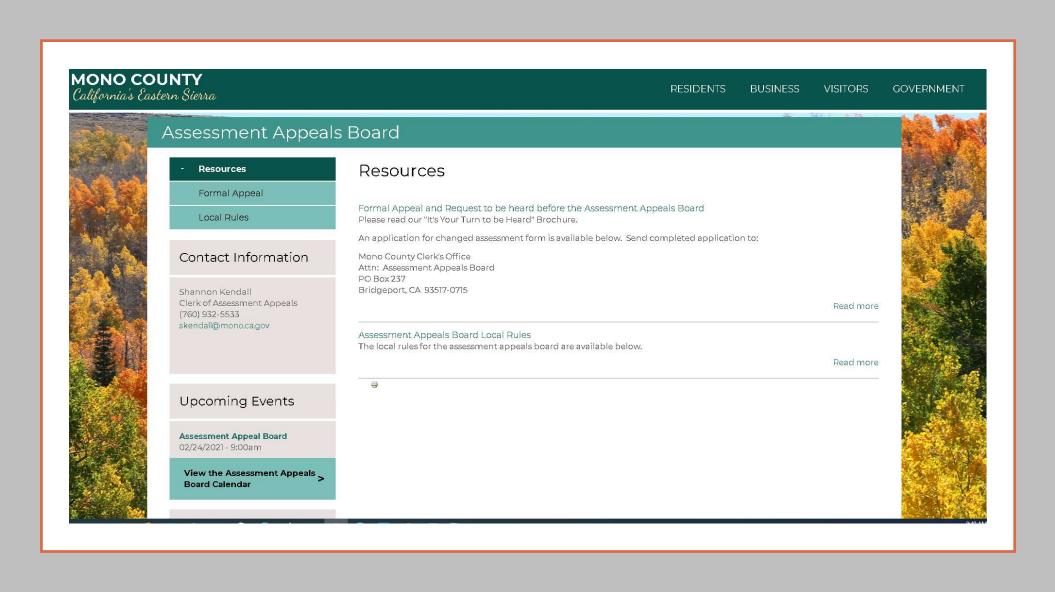
| BOE-SIGNAH (P) REV. 08 (01-15) ASSESSMENT APPEAL APPLICATION This form contains all of the requests for information that are required for filing an application for changed sassessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal Applicants 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. | | A non-r charged Paymer money to insuf charged | charged and must be included at the time or ming 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. | | | | | | |
|--|--|--|---|--|----------------------------------|--|--|-------|--|
| 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. | | | Send application and ree to r | | | P.O. Box 237, Bridgeport, CA 93517 APPLICATION NUMBER: Clerk Use Only | | | |
| | | | | | | | | | |
| NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU | SINESS, OR TRU | IST NAME | | | EMAIL ADDR | ESS | | | |
| MAILING ADDRESS OF APPLICANT (STREET ADDRESS O | DR.P. O. BOX) | | | | | | | _ | |
| CITY | STATE 2 | ne core | Inext | IME TELEPHONE | ALTERNA | TE TELEPHONE | FAXTELEPHONE | | |
| | | | (|) | (|) | () | | |
| 2. CONTACT INFORMATION - AGENT, AT | | | OF AP | PLICANT if ap | | | TION IS OPTIONAL) | | |
| NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS | IT, MIDDLE INITIA | LC) | | | EMAIL ADDR | ESS | | | |
| COMPANY NAME | | | | | | | | | |
| CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST | , MIDDLE INTITA | £) | | | | | | _ | |
| | | | | | | | | | |
| MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) | | | | | | | | | |
| СПУ | STATE 2 | IP CODE | DAYT | ME_TELEPHONE | ALTERNA | TE TELEPHONE | FAXTELEPHONE | | |
| The person named in Section 2 above is enter in stipulation | | | t as my | agent in this | annlication | and may inst | pect assessor's reco | | |
| SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED | | nts, and othe | erwise s | | | | | ords, | |
| SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED 3. PROPERTY IDENTIFICATION INFORM Yes No Is this property a single ENTER APPLICABLE NUMBER FROM YO | ATION | ng that is occup | | settle issues re | elating to th | is application | l. | ords, | |
| 3. PROPERTY IDENTIFICATION INFORM Yes No Is this property a single | ATION -family dwellir | ng that is occup | oled as th | settle issues re | elating to th | by the owner? | l. | ords, | |
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| Note that the property identification inform the property a single enter applicable number from your assessor's parcel number account number account number property address or location property type. Single-Family / Condominium / Tow Multi-Family/Apartments: No. Of L. Business personal property/fix! | ATIONfamily dwellin OUR NOTIC | ng that is occup E/TAX BILL SMENT NUMB LL NUMBER | ER A M | GRICULTURAL ANUFACTUREE ATTER CRAFT THER: | of residence I FEE NUMB DOING BU | py the owner? ER SINESS AS (DBA) VACAL AIRCE | L CATE D, if appropriate ESSORY INTEREST NT LAND RAFT | | |
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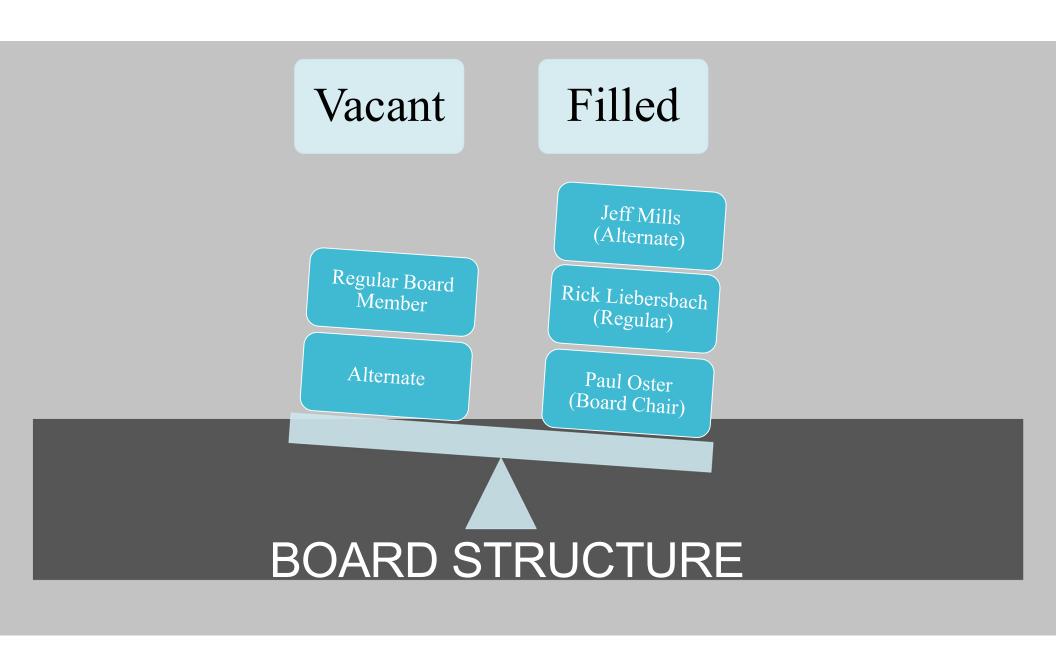
THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

OTHER

PENALTIES (amount or percent)

| BOE-305-AH (P2) REV. 08 (01-15) | |
|--|---|
| 5. TYPE OF ASSESSMENT BEING APPEALED \(Check only one. See | |
| □ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE | CURRENT YEAR |
| ☐ SUPPLEMENTAL ASSESSMENT | |
| *DATE OF NOTICE: ROLL YEAR: | |
| | TY REASSESSMENT PENALTY ASSESSMENT |
| *DATE OF NOTICE: **ROLL YEAR: | |
| *Must attach copy of notice or bill, where applicable **Each | roll year requires a separate application |
| REASON FOR FILING APPEAL (FACTS) See instruct If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are as A. DECLINE IN VALUE | |
| ☐ The assessor's roll value exceeds the market value as of Janua B. CHANGE IN OWNERSHIP | ry 1 of the current year. |
| 1. No change in ownership occurred on the date of | |
| 2. Base year value for the change in ownership established on t | he 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 establish | ed on the date of is incorrect. |
| 3. Value of construction in progress on January 1 is incorrect. | |
| CALAMITY REASSESSMENT Assessor's reduced value is incorrect for property damaged by BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value 1. All personal property/fixtures. | e of personal property and/or fixtures exceeds market value. |
| 2. Only a portion of the personal property/fixtures. Attach descri | ption of those items. |
| F. PENALTY ASSESSMENT | |
| □ Penalty assessment is not justified. C.CLASSIFICATION/ALLOCATION 1. Classification of property is incorrect. 2. Allocation of value of property is incorrect (e.g., between land H. APPEAL AFTER AN AUDIT. Must include description of each proper. 1. Armount of escape assessment is incorrect. 2. Assessment of other property of the assessee at the location. O.THER | erty, issues being appealed, and your opinion of value. |
| 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 | |
| - THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND SEE | insuccions. |
| CERTIFICAT | 10N |
| I certify (or declare) under penalty of perjury under the laws of the State of C accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intere- agent authorized by the applicant under item 2 of this application, or (3) an a who has been retained by the applicant and | e best of my knowledge and belief and that I am (1) the owner of the sst in the payment of taxes on that property — "The Applicant"), (2) a nattorney licensed to practice law in the State of California, State Ba |
| SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) | SIGNED AT (CITY, STATE) DATE |
| > | |
| NAME (Please Print) | |
| FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1) | |
| ✓ □ OWNER □ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED | DOMESTIC PARTNER CHILD PARENT PERSON AFFECTE |
| CORPORATE OFFICER OR DESIGNATED EMPLOYEE | |







Regular Assessment: for annual assessments; can be appealed during the annual filing period July 2 to November 30.



Supplemental Assessment: for changes in ownership or completed construction; can be appealed within 60 days of notice.



Escape Assessment: for property under-assessed in the prior year; can be appealed within 60 days of notice.



Calamity Assessment: for property with at least \$10,000 of damage caused by a natural disaster; can be appealed within 6 months of notice.

Assessment Types



Statutorily required to hold business meeting annually.

Annual meeting every July

Adopt calendar for following year

Dates added as needed



Two-year limitations period.

Ceiling vs. Baseline requirement

45-day hearing notice requirement

Use of waiver/tolling agreements

AAB Scheduling Process / Two-year Limitations Period

Assessment Appeal Process

Assessor sends out *Notice of*Assessment by August 1

Application received. Final filing date is November 30

Paper applications only – *no electronic filing*

Date entered into QuickBase database

Application reviewed for missing information

Corrections requested.

Application rejected if corrections are not received

Notice sent to applicants confirming receipt of application, advising of scheduling process

Assessment Appeal Process

Hearing Date Confirmation Notice

Applicant must confirm attendance or request postponement

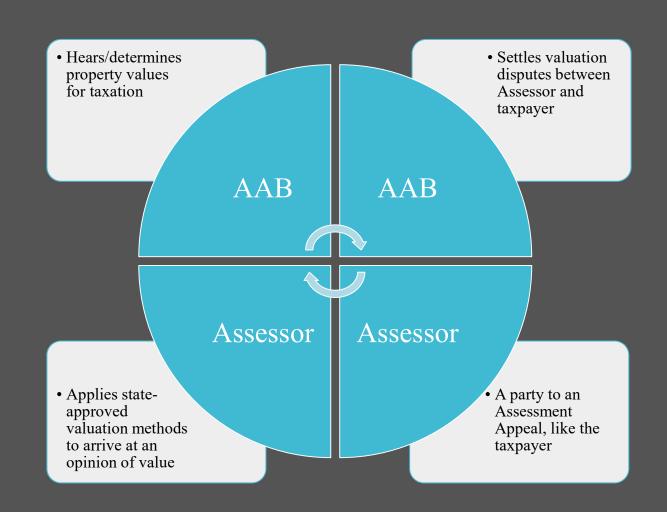
Assessor may also request postponement.

Agenda and meeting information

Sent to Board and Parties

Available on Website

Assessment Appeals Board and the Assessor's Office



| 73 Applications (18 Mammoth Mtn Ski Area, LLC) | 61 Applications (14 Ormat) | 175 Applications (111 from Mammoth 8050 HOA) | 149 Applications (111 from Mammoth 8050 HOA) | 106 Applications (60 from IW Mammoth Holdings) | 39 Applications (14 Ormat) | 36 Applications (14 Ormat) |
|---|-------------------------------|---|---|---|-------------------------------|-------------------------------|
| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |

Total Number of Applications Filed

AAB membership and eligibility requirements

- Must be an attorney, appraiser, or broker for 5 years
- Must not have worked for the County Assessor for the past 3 years
- Interested, qualified members of the public will ultimately be brought in front of Board of Supervisors for appointment
- Revenue and Taxation Code 1624 further explains the vacancy/eligibility requirements
- Currently have two vacancies on the AAB.
 - Advertisements were completed
 - · One interested individual submitted application
 - Appointment of this individual is included as part of today's recommended action

Mono County AAB Local Rules

- County local AAB Rules.
- Recommended Revisions to previous rules approved by AAB in August 2020.
- Assessor comment.