



MEETING AGENDA

MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

February 24, 2021 at 9:00 AM

TELECONFERENCE INFORMATION

As authorized by Governor Newsom's Executive Order, N-29-20, dated March 17, 2020, the meeting will be held via teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recommendations by local officials that precautions be taken, including social distancing, to address the threat of COVID-19.

Important Notice to the Public Regarding COVID-19

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-19 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/94020685380?pwd=d2Jadno1aIR4ak5XRFZwSFdWSFILdz09>

Passcode: 413145

Or visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID 940 2068 5380, Passcode: 413145.

To provide public comment (at appropriate times), during the meeting, press the "Raise Hand" button on your screen.

To join the meeting by telephone:

Dial (669) 900-6833, then enter Webinar ID: 940 2068 5380, Passcode: 413145.

To provide public comment (at appropriate times) during the meeting, press *9 to raise your hand.

NOTE: In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Scheereen Dedman, 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

ADMINISTRATIVE BUSINESS	
1.	<p>Approval of Minutes for January 13, 2021 Regular Meeting of Assessment Appeals Board (Oster, Liebersbach, Mills)</p> <p><u>Recommended Action:</u> Approve minutes (Exhibit A). [21-02-01]</p>
2.	<p>Approval of Minutes for January 14, 2021 Regular Meeting of Assessment Appeals Board (Oster, Liebersbach, Mills)</p> <p><u>Recommended Action:</u> Approve minutes (Exhibit B). [21-02-02]</p>
3.	<p>2020 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board</p> <p>Review of calendar and upcoming hearing dates; update on potential candidates for Board membership.</p>
HEARINGS	
4.	<p>West Coast Dental Cons., Inc.</p> <p>Parcel No. 860-000-200-000 AAB File No. 2019-001 Assessment Year: 2019-2020 Roll Value: \$242,000</p> <p><u>Recommended Action:</u> Take under submission the stipulation filed by the parties (Exhibit C); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulation; and either (i) approve stipulation and waive appearance of applicant or (ii) schedule appeal for hearing. [21-02-03]</p>
5.	<p>Cam-Borrogo, LLC</p> <p>(1) Parcel No. 022-382-036-000 AAB File No. 2019-015</p>

	<p>Assessment Year: 2019-2020 Roll Value: \$350,000</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 either (i) approve stipulation and waive appearance of applicant or (ii) schedule appeal for hearing. [21-02-04]</p> <p>(2) Parcel No. 022-382-037-000 AAB File No. 2019-016 Assessment Year: 2019-2020 Roll Value: \$391,500</p> <p><u>Recommended Action:</u> (i) Postpone hearing, or (ii) Deny application and approve order denying appeal for File No. 2019-016 for nonappearance of applicant at hearing. [21-02-05]</p>
<p>6.</p>	<p>Daniels Trust 05/24/2005</p> <p>(1) Parcel No. 033-133-015-000 AAB File No. 2019-035 Assessment Year: 2019-2020 Roll Value: \$169,818</p> <p>(2) Parcel No. 033-133-015-000 AAB File No. 2019-036 Assessment Year: 2019-2020 Roll Value: \$173,213</p> <p>(3) Parcel No. 033-133-015-000 AAB File No. 2019-037 Assessment Year: 2019-2020 Roll Value: \$176,676</p> <p>(4) Parcel No. 033-133-015-000 AAB File No. 2019-038 Assessment Year: 2019-2020 Roll Value: \$180,209</p> <p><u>Recommended Action:</u> (i) Postpone hearing, or (ii) Deny applications and approve order denying appeal for File No. 2019-035 to 038 for nonappearance of applicant at hearing. [21-02-06]</p>
<p>7.</p>	<p>Low, Nathan D. and Janet A.</p> <p>Parcel No. 022-343-011-000 AAB File No. 2019-039 Assessment Year: 2019-2020 Roll Value: \$1,199,000</p> <p><u>Recommended Action:</u> Take under submission the stipulation filed by the parties (Exhibit E); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed</p>

	stipulation; and either (i) approve stipulation and waive appearance of applicant or (ii) schedule appeal for hearing. [21-02-07]
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ADJOURN

EXHIBIT A

MEETING MINUTES
January 13, 2021
Page 1 of 4



MEETING MINUTES

MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

January 13, 2021 at 9:00 AM

9:01 A.M. Meeting Called to Order by

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

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

ADMINISTRATIVE BUSINESS

<p>1.</p>	<p>Approval of Minutes for December 17, 2020 Regular Meeting of Assessment Appeals Board (Oster, Liebersbach, Mills) <u>Action:</u> Approved minutes (Exhibit A). [21-01-01] Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p> <p>Liebersbach:</p> <ul style="list-style-type: none">• Confirmed that they will be scheduled for the February meeting.
<p>2.</p>	<p>2020 Assessment Appeals Board Hearing/Meeting Calendar; Potential Candidates for Board</p> <p>Review of calendar and upcoming hearing dates; update on potential candidates for Board membership.</p> <p>Jason Canger, Board Counsel:</p> <ul style="list-style-type: none">• Discussed Board vacancies.• Update on hearing schedule.

EXHIBIT A

<p>3.</p>	<p>Denial of Ormat et al. Appeals for Nonappearance</p> <p>(1) Parcel No. 037-050-005-000 AAB File No. 2019-019 Assessment Year: 2019-2020 Roll Value: \$9,919,656</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-02]</p> <p>Mills Moved; Oster Seconded 2 Yes; 0 No; 1 Abstain Liebersbach abstained.</p> <p>(2) Parcel No. 037-050-002-000 AAB File No. 2013-095 Assessment Year: 2013-2014 Roll Value: \$75,988,615</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-03]</p> <p>Mills Moved; Oster Seconded 2 Yes; 0 No; 1 Abstain Liebersbach abstained.</p> <p>(3) Parcel No. 905-001-027-000 AAB File No. 2013-097 Assessment Year: 2013-2014 Roll Value: \$8,899,729</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-04]</p> <p>Mills Moved; Oster Seconded 2 Yes; 0 No; 1 Abstain Liebersbach abstained.</p> <ul style="list-style-type: none">• Ormat submitted a withdrawal application after the agenda was published.
<h2>HEARINGS</h2>	
<p>4.</p>	<p>Dalton Restated 1999 Trust</p> <p>Parcel No. 040-120-022-000 AAB File No. 2019-002 Assessment Year: 2019-2020 Roll Value: \$1,400,000.00</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-05]</p> <p>Liebersbach Moved; Mills Seconded 3 Yes, 0 No</p>

EXHIBIT A

MEETING MINUTES

January 13, 2021

Page 3 of 4

<p>5.</p>	<p>Troop Family Trust</p> <p>Parcel No. 031-180-034-000 AAB File No. 2019-003 Assessment Year: 2019-2020 Roll Value: \$1,593,188.00</p> <p><u>Action:</u> Approved withdrawal of application. Liebersbach Moved; Mills Seconded 3 Yes, 0 No Approved items 5, 6, and 8.</p>
<p>6.</p>	<p>Canyon Boulevard Mammoth, LLC</p> <p>Parcel No. 033-023-417-000 AAB File No. 2019-004 Assessment Year: 2019-2020 Roll Value: \$839,978.00</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-07] Liebersbach Moved; Mills Seconded 3 Yes, 0 No</p>
<p>7.</p>	<p>3218 Canyon Blvd., LLC</p> <p>Parcel No.033-023-218-000 AAB File No. 2019-005 Assessment Year: 2019-2020 Roll Value: \$999,171.00</p> <p><u>Recommended Action:</u> Approved withdrawal of application. [21-01-08] Liebersbach Moved; Mills Seconded 3 Yes, 0 No Withdrawal was received after the agenda was published.</p>
<p>8.</p>	<p>Mammoth SFIP Lodge, LLC</p> <p>(1) Parcel No. 022-393-044-000 AAB File No. 2019-006 Assessment Year: 2019-2020 Roll Value: \$2,534,699.00</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-09] Liebersbach Moved; Mills Seconded 3 Yes, 0 No</p>

EXHIBIT A

MEETING MINUTES
January 13, 2021
Page 4 of 4

	<p>(2) Parcel No. 022-393-045-000 AAB File No. 2019-007 Assessment Year: 2019-2020 Roll Value: \$2,534,699</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-10]</p> <p>Liebersbach Moved; Mills Seconded 3 Yes, 0 No</p> <ul style="list-style-type: none">• Liebersbach suggested scheduling all hearings for one day, and if it can't be heard in one day, they will adjourn to the next day.
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ADJOURNED at 9:24 AM

Exhibit B



MEETING MINUTES

MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

January 14, 2021 at 9:00 AM

9:00 A.M. Meeting Called to Order by

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

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

HEARINGS

1.

Killion Inter Vivos Trust

(1) Parcel No. 032-143-312-000
AAB File No. 2019-008
Assessment Year: 2019-2020
Roll Value: \$480,000.00

Action: Approved withdrawal of application.
[21-01-13]

**Liebersbach Moved, Mills Seconded
3 Yes; 0 No**

(2) Parcel No. 032-150-009-000
AAB File No. 2019-009
Assessment Year: 2019-2020
Roll Value: \$1,500,000.00

Action: Approved withdrawal of application.
[21-01-14]

**Liebersbach Moved, Mills Seconded
3 Yes; 0 No**

(3) Parcel No. 033-411-005-000

Exhibit B

	<p>AAB File No. 2019-010 Assessment Year: 2019-2020 Roll Value: \$650,000.00</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-15]</p> <p>Liebersbach Moved, Mills Seconded 3 Yes; 0 No</p>
2.	<p>Melideo Revocable Family Trust 11-8-13</p> <p>Parcel #031-211-009-000 File # 2019-012 Assessment Year: 2019-2020 Roll Value: \$483,688.00</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-16]</p> <p>Liebersbach Moved, Mills Seconded 3 Yes; 0 No</p> <ul style="list-style-type: none">• Withdrawal was received after agenda was published.
3.	<p>KKA Holdings, LLC</p> <p>(1) Parcel No. 033-391-606-000 AAB File No. 2019-032 Assessment Year: 2019-2020 Roll Value: \$345,000.00</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-17]</p> <p>Liebersbach Moved, Mills Seconded 3 Yes; 0 No</p> <p>(2) Parcel No. 033-392-546-000 AAB File No. 2019-033 Assessment Year: 2019-2020 Roll Value: \$615,389</p> <p><u>Action:</u> Approved withdrawal of application. [21-01-18]</p> <p>Liebersbach Moved, Mills Seconded 3 Yes; 0 No</p>

ADJOURNED at 9:03 AM

Exhibit C

BOE-305-5 (P1) REV 02 (07 15)

STIPULATION AGREEMENT

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.



Assessment Appeals Board
 P.O. Box 237
 Bridgeport, CA 93517-0237
 Telephone: 760-932-5530
 Fax: 760-932-5531
 Email: skendall@mono.ca.gov

BEFORE THE COUNTY BOARD

COUNTY OF Mono , STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

West Coast Dental Consultants, Inc.
 NAME OF APPLICANT

2019-001

APPLICATION NUMBER(S)

860-000-200-000

PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

For the *Assessment Appeal Application* 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>19</u> - 20 <u>20</u> <input 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	57,100	50,000	57,100	0
IMPROVEMENTS/ STRUCTURES	185,000	100,000	165,000	20,000
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	242,100	150,000	222,100	20,000
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

RA

Exhibit C

ROE-905-S (P2) REV. 02 (07-15)

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

This is a 2019 lien date appeal for a Proposition 8, decline in value. The subject property is a 2,400 square foot Hot Creek Hangar located at the Mammoth Yosemite Airport. The hangar is located on publicly owned land, which the taxpayer has an exclusive right to occupy. This right to occupy publicly owned land is subject to taxation and is known as a possessory interest. The land value represents the taxpayers right to occupy and is estimated by calculating the present worth of the future lease payments made to the Town of Mammoth Lakes for the land. The improvement value represents the hangar. A sales comparison approach to value was completed and based on our review of all available market data, a reduction for the 2019 lien date is warranted to reflect market value.

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 Assessment Appeal Application.

SIGNATURE 		DATE EXECUTED 8/10/20
NAME OF AUTHORIZED SIGNER Rodney Boyd		TITLE President
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 Christian Milovich

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 *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

Exhibit D

BOE-305-S (P1) REV. 02 (07-15)

STIPULATION AGREEMENT

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.



Assessment Appeals Board
 P.O. Box 237
 Bridgeport, CA 93517-0237
 Telephone: 760-932-5530
 Fax: 760-932-5531
 Email: skendall@mono.ca.gov

BEFORE THE COUNTY BOARD

COUNTY OF Mono , STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

CAM-BORREGO, LLC
 NAME OF APPLICANT

2019-015
 APPLICATION NUMBER(S)
022-382-036-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

For the *Assessment Appeal Application* 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>19</u> - 20 <u>20</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	350,000	175,000	340,000	10,000
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS				
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Exhibit D

BOE-305-S (P2) REV. 02 (07-15)

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

This is a 2019 lien date appeal for a Proposition 8, decline in value. The subject property is an approximate .36 acre lot located on Le Verne Street in the Bluff's subdivision of Mammoth Lakes. Although this lot is located on an exterior street of the subdivision, it lacks direct access to forest service land due to a flag shaped lot located directly behind the subject property. This lot is also slightly smaller than the typical half acre lots within the subdivision and is located within close proximity to the propane tank farm. Due to these considerations, a slight reduction in value is warranted. The following comparable sales were used:


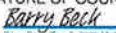

Date	APN	Sale Price	Size (Acres)	Address
10/15/18	022-382-042-000	\$323,500	0.47	160 Le Verne Street
10/18/18	022-382-053-000	\$327,800	0.47	165 Le Verne Street
1/31/19	022-382-034-000	\$360,000	0.51	320 Le Verne Street

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 Assessment Appeal Application.

SIGNATURE  <small>Charles A Miller (Sep 4, 2020 14:59 PDT)</small>		DATE EXECUTED Sep 4, 2020
NAME OF AUTHORIZED SIGNER Charles A Miller		TITLE owner
FILING STATUS <input 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 checked="" type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR  <small>Barry Beck (Sep 8, 2020 15:31 PDT)</small>		PRINT NAME OF COUNTY ASSESSOR Barry Beck
SIGNATURE OF COUNTY COUNSEL  <small>Christian Milovich (Sep 8, 2020 12:43 PDT)</small>		PRINT NAME OF COUNTY COUNSEL Christian Milovich

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 *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

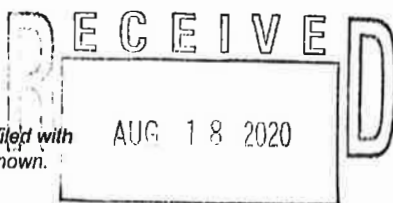
CLERK OF THE BOARD

Exhibit E

BOE-305-S (P1) REV. 02 (07-15)

STIPULATION AGREEMENT

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.



Assessment Appeals Board
 P.O. Box 237
 Bridgeport, CA 93517-0237
 Telephone: 760-932-5530
 Fax: 760-932-5531
 Email: skendall@mono.ca.gov

OFFICE OF THE CLERK

BEFORE THE COUNTY BOARD

COUNTY OF Mono , STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

Nathan D. Low
 NAME OF APPLICANT

2019-039
 APPLICATION NUMBER(S)
022-343-011-000
 PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

For the *Assessment Appeal Application* 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 <u>20 19 - 20 20</u> <input type="checkbox"/> REGULAR <input checked="" type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	299,000	299,000	299,000	0
IMPROVEMENTS/ STRUCTURES	900,000	525,000	650,000	250,000
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,199,000	824,000	949,000	250,000
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Exhibit E

BOE-305-S (P2) REV. 02 (07-15)

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

This is a supplemental appeal establishing the base year value of improvements for new construction completed 12/10/2019. The land was purchased 10/09/2018 for \$299,000, which was enrolled establishing base year value of land. Only the improvement value is subject to this appeal.

The subject property is a newly constructed 4 bedroom / 3.5 bath residence locate on Tamarack Street in Mammoth Lakes. A sales comparison approach to value was completed and the fair market value of the total property is estimated to be \$950,000. The fair market value of land, estimated to be \$300,000, is deducted from this value to arrive at \$650,000 for improvements. Based on our review, a reduction to the base year value of improvements is warranted to reflect market value. The following comparable sales were used:


Sale Date	APN	Sale Price	Size	Effective Year	Beds	Baths	Garage Ft ²	Parcel Size (ac)	Site Address
12/10/19	Subject		2,848	2019	4	3.5	777	0.48	258 Tamarack Street
4/17/19	022-322-038-000	\$905,000	2,935	2007	4	3.5	672	0.18	103 Woodmen Street
11/12/19	022-261-021-000	\$1,000,000	3,465	1998	4	3.5	1,598	0.50	179 Alexander Lane
2/25/20	022-322-051-000	\$815,000	2,375	1990	4	3.5	525	0.53	186 Tamarack Street
12/17/19	022-262-031-000	\$994,479	3,267	1996	4	3.5	576	0.28	101 Hill Street

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 Assessment Appeal Application.

SIGNATURE 	DATE EXECUTED 8/13/2020
NAME OF AUTHORIZED SIGNER NATHAN P. LOW	TITLE OWNER

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

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

SIGNATURE OF COUNTY ASSESSOR  Barry Beck (Feb 1, 2021 14:46 PST)	PRINT NAME OF COUNTY ASSESSOR Barry Beck
SIGNATURE OF COUNTY COUNSEL  Christy Milovich (Feb 1, 2021 17:23 PST)	PRINT NAME OF COUNTY COUNSEL Christian Milovich

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 *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD