



REGULAR MEETING AGENDA

MONO COUNTY ASSESSMENT APPEALS BOARD ANNUAL BUSINESS MEETING

Meeting Location: Teleconference Only

July 18, 2022 at 9:00 AM

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/j/81084919963>

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 810 8491 9963.

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 810 8491 9963. 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 the Clerk of the Assessment Appeals Board at (760) 932-5530 or bos@mono.ca.gov. 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 April 27, 2022 Regular Meeting of Assessment Appeals Board</p> <p>Review and approval of minutes of the regular meeting of the Assessment Appeals Board held on April 27, 2022 (Exhibit A).</p> <p>Recommended Action: Approve minutes.</p> <p>[22-07-01]</p>
	ADMINISTRATIVE BUSINESS
2.	<p>Election of Board Chair</p> <p>The outgoing Board Chair will call for nominations to elect the Chair of the Board for 2022-2023.</p> <p>Recommended Action: Elect the new Chair of the Board for 2022-2023.</p> <p>[22-07-02]</p>
3.	<p>2022-2023 Assessment Appeals Hearing Schedule for 2021-2022 Tax Year Hearings</p> <p>Identify and discuss outstanding assessment appeal applications and the need for hearings (Exhibit B); discuss availability of assessment appeal board members and staff, and the Mono County Assessor's Office; set schedule for the 2021-2022 Tax Year hearings (Exhibit C).</p> <p>Recommended Action: Adopt proposed hearing schedule/calendar for the 2021-2022 Tax Year hearings; provide any desired direction to staff.</p> <p>[22-07-03]</p>
4.	<p>Administrative Updates</p> <ul style="list-style-type: none"> a) Recruitment of Assessment Appeals Board member b) 2017 and 2018 Horizon Air Assessment Appeals c) Ormat Pre-Hearing Conference
	ADJOURN

EXHIBIT A



MEETING AGENDA MONO COUNTY ASSESSMENT APPEALS BOARD

Regular Meeting
April 27, 2022 at 9:00 A.M.

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

9:02 A.M.	Meeting Called to Order by Chair Oster <i>Board Members Present: Liebersbach, Mills (Alternate), and Oster. All votes were conducted by roll call.</i>
	APPROVAL OF MINUTES
1.	Approval of Minutes for February 23, 2022 Regular Meeting of Assessment Appeals Board Review and approval of minutes of the regular meeting of the Assessment Appeals Board held on February 23, 2022. <u>Action:</u> Approved minutes. [22-04-01] Mills Moved; Liebersbach Seconded 3 Yes; 0 No
	ADMINISTRATIVE BUSINESS
2.	2022 Assessment Appeals Board Hearing/Meeting Calendar; Administrative Business <ul style="list-style-type: none">• Review of calendar and upcoming hearing dates.• Discussion of Ormat Pre-hearing Conference<ul style="list-style-type: none">○ A Pre-hearing Conference with Ormat will be scheduled in August. Date to be confirmed at July Annual Business Meeting. Boardmember Liebersbach stated he had a

EXHIBIT A

	<p>Conflict of Interest and would need to recuse himself from the hearing.</p> <p><u>Action:</u> Approved cancellation of June 22, 2022 Hearing Date.</p> <p>[22-04-02]</p> <p>Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p> <p>Moved to Items 4 and 5</p>
	<h2>HEARINGS</h2>
3.	<p>SEAMAN TRUST</p> <p>(1) Parcel No. 031-240-016-000 AAB File No. 2020-034 Assessment Year: 2020-2021 Roll Value: \$550,000</p> <p>(2) Parcel No. 031-240-022-000 AAB File No. 2020-035 Assessment Year: 2020-2021 Roll Value: \$615,000</p> <p><u>Action:</u> Announced File Nos. 2020-034 and 2020-035 as applications for reduction in assessment, the role value of subject property, and applicant's opinion of value. Board took matter under submission. Notice of Decision denying Applicant's appeal to be issued to both parties.</p> <p>Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p> <p>[22-04-03]</p>
4.	<p>CAMPANO, ANGELO F.</p> <p>Parcel No. 040-210-909-000 AAB File No. 2020-036 Assessment Year: 2020-2021 Roll Value: \$12,100</p> <p><u>Recommended Action:</u> Take under submission the stipulation filed by the parties and approve stipulation and waive appearance of applicant.</p>

EXHIBIT A

	<p>[22-04-04]</p> <p>Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p>
5.	<p>PAI FAMILY TRUST 09-06-19</p> <p>(1) Parcel No. 035-025-003-000 AAB File No. 2020-018 Assessment Year: 2020-2021 Roll Value: \$3,093,932</p> <p>(2) Parcel No. 035-025-003-000 AAB File No. 2021-007 Assessment Year: 2021-2022 Roll Value: \$3,093,932</p> <p><u>Recommended Action:</u> Approve Assessor request for postponement of File Nos. 2020-018 and 2021-007 to date to be determined by the Clerk of the Board.</p> <p>[22-04-05]</p> <p>Liebersbach Moved; Mills Seconded 3 Yes; 0 No</p> <p>Moved to Item 3</p>
	<p>ADJOURNED at 10:08 AM.</p>

Case ID	Case Name	APN	Postmark Date	Filing Date	Expiration Date	Hearing Date
2021-060	OTT, HAILEY, E.	010-130-013-000	6/17/2022	6/17/2022	6/17/2024	
2021-059	94 OM RD INVESTORS, LLC	035-140-008-000	2/17/2022	2/23/2022	2/23/2024	
2021-058	ORMAT TECHNOLOGIES, INC.	905-001-027-000	12/1/2021	12/6/2021		
2021-057	ORMAT TECHNOLOGIES, INC.	905-001-026-000	12/1/2021	12/6/2021		
2021-056	ORMAT TECHNOLOGIES, INC.	905-001-025-000	12/1/2021	12/6/2021		
2021-055	ORMAT TECHNOLOGIES, INC.	905-001-024-000	12/1/2021	12/6/2021		
2021-054	ORMAT TECHNOLOGIES, INC.	905-001-023-000	12/1/2021	12/6/2021		
2021-053	ORMAT TECHNOLOGIES, INC.	905-001-022-000	12/1/2021	12/6/2021		
2021-052	ORMAT TECHNOLOGIES, INC.	905-001-021-000	12/1/2021	12/6/2021		
2021-051	ORMAT TECHNOLOGIES, INC.	905-001-009-000	12/1/2021	12/6/2021		
2021-050	ORMAT TECHNOLOGIES, INC.	905-001-008-000	12/1/2021	12/6/2021		
2021-049	ORMAT TECHNOLOGIES, INC.	905-001-007-000	12/1/2021	12/6/2021		
2021-048	ORMAT TECHNOLOGIES, INC.	905-001-015-000	12/1/2021	12/6/2021		
2021-047	ORMAT TECHNOLOGIES, INC.	905-001-014-000	12/1/2021	12/6/2021		
2021-046	ORMAT TECHNOLOGIES, INC.	037-050-005-000	12/1/2021	12/6/2021		
2021-045	ORMAT TECHNOLOGIES, INC.	037-050-002-000	12/1/2021	12/6/2021		
2021-044	TERRA-GEN DIXIE VALLEY LLC C/O ORMAT TECHNOLOGIES INC.	799-000-017-000	11/30/2021	12/2/2021	12/2/2023	
2021-043	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-027-000	11/30/2021	12/2/2021	12/2/2023	
2021-042	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-026-000	11/30/2021	12/2/2021	12/2/2023	
2021-041	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-025-000	11/30/2021	12/2/2021	12/2/2023	
2021-040	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-024-000	11/30/2021	12/2/2021	12/2/2023	
2021-039	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-023-000	11/30/2021	12/2/2021	12/2/2023	
2021-038	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-022-000	11/30/2021	12/2/2021	12/2/2023	
2021-037	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-021-000	11/30/2021	12/2/2021	12/2/2023	
2021-036	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-015-000	11/30/2021	12/2/2021	12/2/2023	
2021-035	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-009-000	11/30/2021	12/2/2021	12/2/2023	
2021-034	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-008-000	11/30/2021	12/2/2021	12/2/2023	
2021-033	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-007-000	11/30/2021	12/2/2021	12/2/2023	
2021-032	MAMMOTH COMPLEX C/O ORMAT TECHNOLOGIES INC.	905-001-014-000	11/30/2021	12/2/2021	12/2/2023	
2021-031	MAMMOTH COMPLEX C/O ORMAT TECHNOLOGIES INC.	037-050-005-000	11/30/2021	12/2/2021	12/2/2023	
2021-030	MAMMOTH COMPLEX C/O ORMAT TECHNOLOGIES INC.	037-050-002-000	11/30/2021	12/2/2021	12/2/2023	
2021-029	MAMMOTH MALL OWNERS, LLC	035-230-011-000	11/29/2021	12/2/2021	12/2/2023	
2021-028	MAMMOTH MALL OWNERS, LLC	035-230-010-000	11/29/2021	12/2/2021	12/2/2023	
2021-027	TALLUS 8, LLC	033-370-023-000	11/29/2021	12/2/2021	12/2/2023	
2021-026	LION, DANIELLE C. & DANIEL/LION, JACQUELINE TRS.	031-051-001-000	11/29/2021	12/2/2021	12/2/2023	
2021-025	RJD TRUST 9-1-16	035-212-040-000	11/24/2021	11/29/2021	11/29/2023	
2021-024	KUPFER, DAVID & KELLEY J.	032-120-002-000	11/24/2021	11/29/2021	11/29/2023	
2021-023	BEACON MAMMOTH, INC	039-030-015-000	11/19/2021	11/23/2021	11/23/2023	
2021-022	BEACON MAMMOTH, INC	033-043-019-000	11/19/2021	11/23/2021	11/23/2023	
2021-021	BEACON MAMMOTH, INC	033-043-016-000	11/19/2021	11/23/2021	11/23/2023	
2021-020	BEACON MAMMOTH, INC	033-043-005-000	11/19/2021	11/23/2021	11/23/2023	
2021-019	BEACON MAMMOTH, INC	033-041-016-000	11/19/2021	11/23/2021	11/23/2023	
2021-018	BEACON MAMMOTH, INC	033-041-015-000	11/19/2021	11/23/2021	11/23/2023	
2021-017	FRANK FAMILY TRUST	022-300-069-000	11/19/2021	11/23/2021	11/23/2023	
2021-016	CUNNINGHAM TRUST	021-050-013-000	-	11/19/2021	11/19/2023	
2021-015	EDWARD P. ROSKI, III; MAJESTIC REALTY COMPANY	015-010-065-000	11/5/2021	11/8/2021	11/8/2023	
2021-014	FRANK FAMILY TRUST	022-300-069-000	11/2/2021	11/4/2021		
2021-013	452 OM RD INVESTORS, LLC	035-200-019-000	10/26/2021	11/1/2021	11/1/2023	
2021-012	DALTON RESTATED 1999 TRUST	040-120-022-000	10/19/2021	10/22/2021	10/22/2023	
2021-011	VANDERMOOREN FAMILY TRUST 4-6-04	031-212-017-000	10/12/2021	10/18/2021	10/18/2023	
2021-010	CANYON BOULEVARD MAMMOTH, LLC	033-023-417-000	10/5/2021	10/8/2021	10/8/2023	
2021-009	3218 CANYON BLVD, LLC	033-023-218-000	10/5/2021	10/8/2021	10/8/2023	
2021-008	EDWARD P. ROSKI, III; MAJESTIC REALTY COMPANY	015-010-065-000	7/20/2021	7/26/2021	7/26/2023	
2021-007	PAI FAMILY TRUST 09-06-19 DBA VENTURA GRAND INN	035-025-003-000	9/20/2021	9/23/2021	9/23/2023	9/28/2022
2020-018	PAI FAMILY TRUST 09-06-19	035-025-003-000		11/30/2020	11/30/2022	9/28/2022
2021-006	TROOP FAMILY TRUST	031-180-034-000	9/9/2021	9/14/2021	9/14/2023	
2021-005	KAGAN MAMMOTH REAL ESTATE, LLC	032-150-007-000	8/26/2021	8/30/2021	8/30/2023	
2021-004	SWANSON, ERIC W. AND ROBERTA L.	031-170-003-000	8/23/2021	8/27/2021	8/27/2023	
2021-003	SWANSON, ERIC W. AND ROBERTA L.	031-170-003-000	8/23/2021	8/27/2021	8/27/2023	
2021-002	SWANSON, ERIC W. AND ROBERTA L.	031-170-003-000	8/23/2021	8/27/2021	8/27/2023	
2021-001	SWANSON, ERIC W. AND ROBERTA L.	031-170-003-000	8/23/2021	8/25/2021	8/25/2023	
2020-033	ORMAT ET AL	905-001-026-000		11/30/2020	11/30/2022	
2020-032	MAMMOTH PACIFIC, LP	905-001-027-000		11/30/2020	11/30/2022	
2020-031	ORMAT ET AL	905-001-025-000		11/30/2020	11/30/2022	
2020-030	ORMAT ET AL	905-001-024-000		11/30/2020	11/30/2022	
2020-029	ORMAT ET AL	905-001-023-000		11/30/2020	11/30/2022	
2020-028	ORMAT ET AL	905-001-022-000		1/15/2021	1/15/2023	
2020-027	ORMAT ET AL	905-001-021-000	Pre-hearing	11/30/2020	11/30/2022	
2020-026	MAMMOTH PACIFIC, LP	905-001-015-000	8/24/22?	1/15/2021	1/15/2023	
2020-025	MAMMOTH PACIFIC, LP	905-001-014-000		11/30/2020	11/30/2022	
2020-024	ORMAT ET AL	905-001-009-000		11/30/2020	11/30/2022	
2020-023	ORMAT ET AL	905-001-008-000		11/30/2020	11/30/2022	
2020-022	ORMAT ET AL	905-001-007-000		11/30/2020	11/30/2022	
2020-021	MAGMA ENERGY INCORPORATED	037-050-005-000		11/30/2020	11/30/2022	
2020-020	MAGMA ENERGY INCORPORATED	037-050-002-000		11/30/2020	11/30/2022	
2018-007	HORIZON AIR INDUSTRIES, INC.	820-009-006-000		11/13/2018	Extended	Extended
2017-021	HORIZON AIR INDUSTRIES, INC.	820-009-006-000		11/30/2017	Extended	Extended