



## **MEETING AGENDA MONO COUNTY ASSESSMENT APPEALS BOARD**

Regular Meeting  
June 28, 2023 at 9:00 A.M.

Meeting Location:  
Teleconference Only – No Physical Location

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### **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/webinar/register/WN\\_QlwurAP6TZODq8LxH5bPrg](https://monocounty.zoom.us/webinar/register/WN_QlwurAP6TZODq8LxH5bPrg)

Passcode: 2023

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 899 5346 6094. Passcode: 2023.

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 899 5346 6094. Passcode: 2023.

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

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

**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).

9:00 A.M.	Call Meeting to Order
<b>ADMINISTRATIVE BUSINESS</b>	
1.	<b>Administrative Updates</b>  Ormat Pre-Hearing Conference – July 17, 2023 (Exhibit A)
2.	<b>Discuss Formation of Multi-County Appeals Board with Inyo County</b>  Review requirements to form Multi-County Appeals Board with Inyo County.
<b>JURISDICTIONAL HEARINGS</b>	
3.	<b>ADRIANI, ALISA G.</b>  Parcel No. 064-090-032-000 AAB File No. 2022-023 Assessment Year: 2022 Roll Value: \$418,515  Pursuant to Local Rule II.H, appellants may appeal the denial of a hearing based on the invalidity of their application as untimely by filing a written request to the Clerk. If such a request is received, the Clerk shall schedule the application for a jurisdictional Hearing to determine whether the application will be denied by the Board as untimely. (Exhibit B)  <u><b>Recommended Action:</b></u> (1) Grant appeal, thereby reversing the Clerk’s denial of hearing based on the invalidity of application as untimely; or (2) Deny appeal, approve order denying appeal for File No. 2022-023 due to untimely submission.  [23-06-01]
4.	<b>BLUE MOON TRUST 4-20-17</b>  Parcel No. 033-083-150-000 AAB File No. 2022-025 Assessment Year: 2022 Roll Value: \$506,000  Pursuant to Local Rule II.H, appellants may appeal the denial of a hearing based on the invalidity of their application as untimely by filing a written request to the Clerk. If such a request is received, the Clerk shall schedule the application for a jurisdictional Hearing to determine whether the application will be denied by the Board as untimely. (Exhibit C)

	<p><b><u>Recommended Action:</u></b></p> <p>(1) Grant appeal, thereby reversing the Clerk’s denial of hearing based on the invalidity of application as untimely; or</p> <p>(2) Deny appeal, approve order denying appeal for File No. 2022-025 due to untimely submission.</p> <p>[23-06-02]</p>
	<p><b>HEARINGS</b></p>
5.	<p><b>VANDERMOOREN FAMILY TRUST 4-6-04</b></p> <p>Parcel No. 031-212-017-000  AAB File No. 2021-011  Assessment Year: 2021  Roll Value: \$500,000</p> <p><b><u>Recommended Action:</u></b></p> <p>Take under submission the stipulations filed by the parties (Exhibit D); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulations; and thereafter either</p> <p>(1) Approve stipulations and waive appearance of applicant; or</p> <p>(2) Schedule appeal for hearing.</p> <p>[23-06-03]</p>
6.	<p><b>CUNNINGHAM TRUST</b></p> <p>Parcel No. 021-050-013-000  AAB File No. 2021-016  Assessment Year: 2021  Roll Value: \$260,000</p> <p><b><u>Recommended Action:</u></b></p> <p>Approve the withdrawal request submitted by the applicant for File No. 2021-016 (Exhibit E).</p> <p>[23-06-04]</p>
	<p><b>ADJOURN</b></p>
<b>NOTE:</b>	<p><i>FOR ALL HEARINGS WHERE EVIDENCE WILL BE PRESENTED: Parties must appear at the hearing either personally or through their previously designated agent or attorney. Failure to appear may result in the denial of their appeal.</i></p> <p><i>FOR ALL OTHER HEARINGS: Notwithstanding the foregoing, appearance is not required if a party has withdrawn their application, stipulated to an agreed upon value with the Mono County Assessor’s Office, or been granted a postponement by the Board.</i></p>

# EXHIBIT A



## 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

*Queenie Barnard*  
Assistant Clerk of the Assessment Appeals Board

### NOTICE OF PRE-HEARING CONFERENCE

DATE / TIME	LOCATION
July 17, 2023 9:00 A.M.	Board of Supervisors Chambers County Courthouse, 278 Main St., Bridgeport, CA 93517
APPELLANT(S) NAME(S)	APPEAL CASE NUMBER(S)
ORMAT ET AL	See attached list
	ASSESSOR'S PARCEL NO(S)
	See attached list

TO APPELLANT AND ASSESSOR AND THEIR ATTORNEYS AND AGENTS OF RECORD (individually, a "Party," and collectively, the "Parties"):

PLEASE TAKE NOTICE that on July 17, 2023, at 9:00 AM in the Board of Supervisors Chamber of the Mono County Superior Courthouse (North County Branch), located at 278 Main Street, Bridgeport, California, a pre-hearing conference on the above-referenced appeal case numbers ("Appeals") will be held by the Mono County Assessment Appeals Board ("Board"). The purpose of the pre-hearing conference is to identify (and potentially resolve) prior to the hearings on the Appeals certain preliminary issues so as to ensure orderly scheduling and conduct of the hearings on the Appeals.

Therefore, pursuant to Rule III.G of the Mono County Assessment Appeals Board Local Rules ("Local Rules") and California Property Tax Rule 305.2 (2 C.C.R. § 305.2), the Board directs the Parties to prepare the following pre-hearing status report(s) and materials:

1. A pre-hearing status report discussing and/or identifying the following:
  - (a) The present status of the Appeals;
  - (b) Whether the Parties have engaged in or completed necessary case preparation, discovery, or settlement of uncontroverted issues; what requests for information have been made and the status of responses to those requests;
  - (c) The disputed factual, valuation, and legal issues to be resolved at the hearings on the Appeals; whether the Parties have met and conferred to attempt to resolve such disputed issues;
  - (d) The names of the witnesses that each Party intends to call in support of their respective case; and
  - (e) A general description of the documentary evidence the Parties intend to present at the hearings on the Appeals.

2. A joint proposed scheduling order outlining and/or identifying the following:
  - (a) The order of testimony;
  - (b) The anticipated duration of time for each Party's case presentation; and
  - (c) The readiness of the Parties to proceed.
3. A list and description of any preliminary or pre-hearing motions the Parties intend to file pursuant to Local Rule III.H.
4. Whether either Party intends to request Findings of Fact pursuant to Local Rule III.K.

For each of the foregoing, the Parties are encouraged to file a joint pre-hearing status report and joint materials, as the case may be, where the Parties agree and stipulate to, for example certain noncontroversial issues of law, fact, and/or valuation. However, a joint pre-hearing status report and joint materials shall not be required unless otherwise provided above.

All pre-hearing status report(s) and materials shall be filed at or before the date and time of the pre-hearing conference.

The failure of either Party to serve and file the requested pre-hearing status report(s) and materials, to appear or attend the pre-hearing conference, to fully participate in the pre-hearing conference, as provided in this notice, shall constitute abandonment of the Appeals and provide grounds for denial of the Appeals on the merits. (Local Rule III.G(4).)

Sincerely,



Queenie Barnard  
Assistant Clerk of the Assessment Appeals Board

Dated: June 2, 2023

<b>Case ID</b>	<b>Case Name</b>	<b>Assessor's Parcel Number</b>
2021-043	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-027-000
2021-042	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-026-000
2021-041	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-025-000
2021-040	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-024-000
2021-039	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-023-000
2021-038	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-022-000
2021-037	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-021-000
2021-036	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-015-000
2021-035	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-009-000
2021-034	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-008-000
2021-033	ORMAT ET AL (NON UTILITY RE) C/O ORMAT TECHNOLOGIES INC.	905-001-007-000
2021-032	MAMMOTH COMPLEX C/O ORMAT TECHNOLOGIES INC.	905-001-014-000
2021-031	MAMMOTH COMPLEX C/O ORMAT TECHNOLOGIES INC.	037-050-005-000
2021-030	MAMMOTH COMPLEX C/O ORMAT TECHNOLOGIES INC.	037-050-002-000
2020-033	ORMAT ET AL	905-001-026-000
2020-032	MAMMOTH PACIFIC, LP	905-001-027-000
2020-031	ORMAT ET AL	905-001-025-000
2020-030	ORMAT ET AL	905-001-024-000
2020-029	ORMAT ET AL	905-001-023-000
2020-028	ORMAT ET AL	905-001-022-000
2020-027	ORMAT ET AL	905-001-021-000
2020-026	MAMMOTH PACIFIC, LP	905-001-015-000
2020-025	MAMMOTH PACIFIC, LP	905-001-014-000
2020-024	ORMAT ET AL	905-001-009-000
2020-023	ORMAT ET AL	905-001-008-000
2020-022	ORMAT ET AL	905-001-007-000
2020-021	MAGMA ENERGY INCORPORATED	037-050-005-000
2020-020	MAGMA ENERGY INCORPORATED	037-050-002-000

# PROOF OF SERVICE

1. I am over the age of 18 and not a party to this cause. I am a resident of or employed in the county where the mailing and faxing took place.
2. My business address is: **Mono County Board of Supervisors  
Annex I, 74 School St., Bridgeport, CA 93517**
3. I served a copy of the following document(s) (*specify*): NOTICE OF PRE-HEARING CONFERENCE
4. By using the following method(s):

- ( X ) Enclosed the document(s) in an envelope, placing the envelope for collection and mailing on the date and at the place shown in item 5 following our ordinary business practices. I am readily familiar with the business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.
- ( X ) I have sent an electronic copy or a facsimile copy of said document and proof of service to the addresses on attached service list.

5. a. The names and addresses of person(s) served:

Barry Beck Mono County Assessor's Office P.O. Box 456 Bridgeport, CA 93517 <a href="mailto:bbeck@mono.ca.gov">bbeck@mono.ca.gov</a> (via email)	Tracy Morgan Mono County Assessor's Office P.O. Box 456 Bridgeport, CA 93517 <a href="mailto:tmorgan@mono.ca.gov">tmorgan@mono.ca.gov</a> (via email)
Emily Fox Mono County Counsel P.O. Box 2415 Mammoth Lakes, CA 93546 <a href="mailto:efox@mono.ca.gov">efox@mono.ca.gov</a> (via email)	ORMAT ET AL Deloitte Tax LLP Nick Luebker 1601 Wewatta Street, Suite 400 Denver, CO 80202 <a href="mailto:nluebker@deloitte.com">nluebker@deloitte.com</a> (via email and U.S. mail)

- b. Date mailed: June 5, 2023, in Bridgeport, California.

6. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Queenie Barnard  
Assistant Clerk of the Assessment Appeals Board

Dated: June 2, 2023

## EXHIBIT B

P.O. Box 2131  
Olympic Valley, CA 96146  
alisa@tahoedreamteam.com  
530-412-3070

February 21, 2023

Queenie Barnard  
P.O Box 715  
Bridgeport, CA 93517

Dear Ms. Barnard,

I am writing to request that my assessment appeal hearing is granted even though my letter was 2 days late.

I reached out to the assessor's office after paying my prior year property taxes. I spoke to a woman whose name I apologize that I have forgotten. I have learned that she no longer works in the office. She explained that at that time it was too late to file an assessment appeal, but that she was planning to go to the area to look at some other properties and that she would look at mine. This property is surrounded by public lands on an unmaintained road with a locked gate a mile before it. She told me that she would reach out for the gate code.


I then learned that my taxes were raised instead of lowered after her supposed visit, yet she never reached out to me for the gate code so I know that she did not go to my property. I called the assessors office but learned that I was two days late in sending in my request. I did so anyways with the hope that it might be heard. I hope that you will please consider my request as there was a misunderstanding in the process by myself, a trust that I had something in progress already when did not, and miscommunication from your previous employee. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alisa Adriani', written in a cursive style.

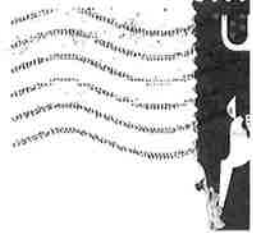
Alisa Adriani



 **Adriani**  
PO Box 2131  
Olympic Valley, CA 96146

RENO NV 895

22 FEB 2023 PM 2:17



**RECEIVED**

MAR 20 2023

OFFICE OF THE CLERK

Mono Co,  
Assessment Appeals Board  
PO Box 715  
Bridgeport, CA  
93517

9351780715





**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](mailto:sdedman@mono.ca.gov)

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

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## **NOTICE TO APPELLANT**

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Enclosed you will find a copy of the filed assessment appeals for:

**ADRIANI, ALISA G.**  
**Assessor's Parcel Number(s): 064-090-032-000**  
**File(s): 2022-023**  
**Date Filed: 09-17-2022**

We have received your original Assessment Appeal Application. Unfortunately, your application is invalid as untimely and no Assessment Hearing can be set. Your Assessment Appeal Application was received by the Office of the Clerk on September 20, 2022 with a postmark date of September 17, 2022. The 2022 Appeal Deadline was September 15, 2022. Applications postmarked by September 15 are considered timely filed.

Please be advised that under our Local Rule II.G, we are required to notify you that your Assessment Appeal Application is invalid and untimely. We are also required to inform you, pursuant to our Local Rule II.H, that you may appeal the denial of a hearing based on the invalidity of your application as untimely or incomplete **only by** filing a written request to the Clerk within thirty (30) days of this letter's postmark date, **or by February 22, 2023**. If such a request is received in our office by that date, the Clerk shall schedule the application for a jurisdictional Hearing to determine whether the application will be denied by the Board as untimely.

If you have any questions, you may contact me at the telephone number or email address listed below.

Sincerely,

A handwritten signature in cursive script, appearing to read "Queenie Barnard".

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

Dated: January 23, 2023

**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  
22-023

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Adriani, Alisa G.

EMAIL ADDRESS

alisa@fahoodreamteam.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

PO Box 2131

CITY Olympic Valley	STATE CA	ZIP CODE 96146	DAYTIME TELEPHONE (530) 412-3070	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)

EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )
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**AUTHORIZATION OF AGENT**

AUTHORIZATION ATTACHED

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.

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.

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 064-090-032-000	ASSESSMENT NUMBER 064-090-032-000	FEE NUMBER 064-090-032-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION not street address, not accessible	DOING BUSINESS AS (DBA), if appropriate
--	---

**PROPERTY TYPE**

- |   |  |   |
|---|--|---|
| <input 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 checked="" 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	\$ 418,515	\$ 100,000	<b>FILED</b>  SEP 17 2022  MONO COUNTY CLERK
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$ 418,515	\$ 100,000	
PENALTIES (amount or percent)			

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) Bishop, CA	DATE 9/15/22
NAME (Please Print) Alisa Adriani		

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

Adrian  
Box 2131  
Olympic Valley CA  
96146

SANTA CLARITA CA 913

17 SEP 2022 PM 4 L



Late

FILED

SEP 20 2022

MONO COUNTY CLERK

Co. of Mono  
Assessment Appeals  
P.O. Box 237  
Bridgeport, CA 93517

50517202257900

EXHIBIT C

I AM writing for Blue Moon Trust  
to appeal the denial of a hearing. This  
is my written application for a hearing.

Thank you  
Jeff Chandler

RECEIVED

FEB 24 2023

OFFICE OF THE CLERK

CERTIFIED MAIL



7022 1670 0001 1858 5308

SENT FEB 20 2023

FEB 20 2023



RDC 99



93517

J Charalleo  
926 Danbury Ct  
Ventura, CA 93004

County of Mono  
PO Box 237  
Bridgeport, CA 93517

RECEIVED

FEB 24 2023

OFFICE OF THE CLERK

Assessment Appeals

93517-023737





**MONO COUNTY  
ASSESSMENT APPEALS BOARD**

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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](mailto:sdedman@mono.ca.gov)

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

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## **NOTICE TO APPELLANT**

---

Enclosed you will find a copy of the filed assessment appeals for:

**BLUE MOON TRUST 4-20-17**  
**Assessor's Parcel Number(s): 033-083-150-000**  
**File(s): 2022-025**  
**Date Filed: 11-21-2022**

We have received your original Assessment Appeal Application. Unfortunately, your application is invalid as untimely and no Assessment Hearing can be set. Your Assessment Appeal Application was received by the Office of the Clerk on November 21, 2022 with a postmark date of November 19, 2022. The 2022 Appeal Deadline was September 15, 2022. Applications postmarked by September 15 are considered timely filed.

Please be advised that under our Local Rule II.G, we are required to notify you that your Assessment Appeal Application is invalid and untimely. We are also required to inform you, pursuant to our Local Rule II.H, that you may appeal the denial of a hearing based on the invalidity of your application as untimely or incomplete **only by** filing a written request to the Clerk within thirty (30) days of this letter's postmark date, **or by February 22, 2023**. If such a request is received in our office by that date, the Clerk shall schedule the application for a jurisdictional Hearing to determine whether the application will be denied by the Board as untimely.

If you have any questions, you may contact me at the telephone number or email address listed below.

Sincerely,

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

Dated: January 23, 2023



**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 22-025
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**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME MARTIN J. CHANDLER Blue Moon Trust						EMAIL ADDRESS fmanandbug@aol.com	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 826 Danbury Ct. 420-17							
CITY VENTURA	STATE CA	ZIP CODE 93004	DAYTIME TELEPHONE (805) 701-8236	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )		

**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)						EMAIL ADDRESS	
COMPANY NAME							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)							
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE		

**AUTHORIZATION OF AGENT**

AUTHORIZATION ATTACHED

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.

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.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE Martin J. Chandler	TITLE Owner	DATE 11-8-2022
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**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 033-083-150-000	ASSESSMENT NUMBER	FEE NUMBER 033-083-150-000
ACCOUNT NUMBER ?	TAX BILL NUMBER ?	

PROPERTY ADDRESS OR LOCATION 152 Viewpoint Rd #150 Mammoth Lakes, CA	DOING BUSINESS AS (DBA), if appropriate
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**PROPERTY TYPE**

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- AGRICULTURAL
- POSSESSORY INTEREST
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_
- MANUFACTURED HOME
- VACANT LAND
- COMMERCIAL/INDUSTRIAL
- WATER CRAFT
- AIRCRAFT
- BUSINESS PERSONAL PROPERTY/FIXTURES
- OTHER: \_\_\_\_\_

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	126,000		<div style="font-size: 2em; color: blue; font-weight: bold;">RECEIVED</div> <div style="color: red; font-weight: bold;">NOV 21 2022</div>
IMPROVEMENTS/STRUCTURES	380,000		
FIXTURES	0		
PERSONAL PROPERTY (see instructions)	0		
MINERAL RIGHTS	0		
TREES & VINES	0		
OTHER	0		
TOTAL			OFFICE OF THE CLERK
PENALTIES (amount or percent)			

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 1/2022.
  - 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 1/2022.
  - 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)	DATE
<u>Martin J. Chavellec</u>	<u>Ventura, CA</u>	<u>11-12-22</u>

NAME (Please Print)  
Martin J Chavellec

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

51A29C7A-CC0

J Chandler  
886 Danbury Ct.  
UTA, CA. 93004

**CERTIFIED MAIL**



7022 0410 0000 7992 9923

County of Mono  
P.O. Box 237  
Bridgeport, CA. 93517

**RETURN RECEIPT  
REQUESTED**



RDC 99



93517

U.S. POSTAGE PA  
FCM LETTER  
VENTURA, CA  
93003  
NOV 19, 22  
AMOUNT  
**\$7.85**  
R2304H109577-82

**RECEIVED**

NOV 21 2022

OFFICE OF THE CLERK

9351730237 B002



# EXHIBIT D

BOE-305-S (P1) REV. 01 (09-10)

## STIPULATION AGREEMENT

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

P.O. Box 456  
Bridgeport, CA 93517

### BEFORE THE COUNTY BOARD

COUNTY OF                     Mono                    , STATE OF CALIFORNIA

#### IN THE MATTER OF THE APPLICATION OF:

Vandermooren Family Living Trust 4-06-04

NAME OF APPLICANT

2021-011

APPLICATION NUMBER(S)

031-212-017-000

PARCEL OR FILE NUMBER(S)

### STIPULATION TO VALUE

For the *Application for Changed Assessment* 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>21</u> - 20 <u>22</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	\$100,000	\$75,000	\$84,500	\$15,500
IMPROVEMENTS/ STRUCTURES	\$400,000	\$275,000	\$338,000	\$62,000
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	\$500,000	\$350,000	\$422,500	\$77,500
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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


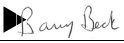

The adjustment in fair market value of the subject condo unit is based on new information provided by the applicant including a market analysis prepared by a local appraiser and photos of the interior. Based on the photos, the unit is in average condition and has had very little or no updating/remodeling since it was built in 1974. This significantly affected the fair market value of the unit since it was originally compared against other similar sized units that had been updated/remodeled. Therefore, after revising the appraisal, the Assessor is now recommending a reduced assessment from \$500,000 to \$422,500.

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 Application for Changed Assessment.

SIGNATURE  <small>Ronald Ray VanderMooren (May 11, 2023 08:24 PDT)</small>		DATE EXECUTED May 11, 2023
NAME OF AUTHORIZED SIGNER Ron Vandermooren		TITLE Applicant / Owner
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 Emily Fox

**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 *Application for Changed Assessment* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON\_\_\_\_\_  
CLERK OF THE BOARD

# EXHIBIT E



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

## 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>WILLIAM S. CUNNINGHAM</b>					HEARING DATE: <i>if applicable</i>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) <b>707 PELTON AVE #214</b>					EMAIL ADDRESS <b>wcunningham@got.net</b>	
CITY <b>SANTA CRUZ</b>	STATE <b>CA</b>	ZIP CODE <b>95060</b>	DAYTIME TELEPHONE <b>(531) 332-1488</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>( )</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	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>021-050-013-000</b>
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>MAY 12, 2023</b>
PRINT NAME OF AUTHORIZED SIGNER <b>WILLIAM S. CUNNINGHAM</b>	TITLE <b>OWNER</b>
COMPANY NAME	EMAIL ADDRESS <b>wcunningham@got.net</b>

FILING STATUS  
 OWNER  
 AGENT  
 ATTORNEY  
 SPOUSE  
 REGISTERED DOMESTIC PARTNER  
 CHILD  
 PARENT  
 PERSON AFFECTED  
 CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_  
 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