



**BOARD OF SUPERVISORS
COUNTY OF MONO**

P.O. BOX 715, BRIDGEPORT, CALIFORNIA 93517
(760) 932-5538/5534 • FAX (760) 932-5531

Lynda Roberts
Clerk of the Board
lroberts@mono.ca.gov

Linda Romero
Assistant Clerk of the Board
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Board Agenda Follows This Notice

NOTICE

We videoconference the Board of Supervisors' meetings between Bridgeport and Mammoth.

We do our best to ensure reliability, but there are no guarantees that the equipment will work 100% of the time.

For this reason, you may want to attend the meeting in person to address the Board on items of particular interest to you.



AGENDA
BOARD OF SUPERVISORS, COUNTY OF MONO
STATE OF CALIFORNIA

Special Meeting

August 15, 2013

MEETING LOCATION

Board Chambers, 2nd Fl., County Courthouse,
278 Main St., Bridgeport, CA 93517

TELECONFERENCE LOCATIONS: 1) First and Second Meetings of Each Month: Mammoth Lakes CAO Conference Room, 3rd Floor Sierra Center Mall, 452 Old Mammoth Road, Mammoth Lakes, California, 93546; 2) Third Meeting of Each Month: Mono County Courthouse, 278 Main, 2nd Floor Board Chambers, Bridgeport, CA 93517. Board Members may participate from a teleconference location. Note: Members of the public may attend the open-session portion of the meeting from a teleconference location, and may address the board during any one of the opportunities provided on the agenda under Opportunity for the Public to Address the Board.

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) 932-5534. 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).

Full agenda packets are available for the public to review in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517), and in the County Offices located in Minaret Mall, 2nd Floor (437 Old Mammoth Road, Mammoth Lakes CA 93546). Any writing distributed less than 72 hours prior to the meeting will be available for public inspection in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517). **ON THE WEB:** You can view the upcoming agenda at www.monocounty.ca.gov. If you would like to receive an automatic copy of this agenda by email, please send your request to Lynda Roberts, Clerk of the Board: lroberts@mono.ca.gov.

UNLESS OTHERWISE SPECIFIED BY TIME, ITEMS SCHEDULED FOR EITHER THE MORNING OR AFTERNOON SESSIONS WILL BE HEARD ACCORDING TO

AVAILABLE TIME AND PRESENCE OF INTERESTED PERSONS. PUBLIC MAY COMMENT ON AGENDA ITEMS AT THE TIME THE ITEM IS HEARD.

9:00 AM Call meeting to Order

Pledge of Allegiance

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD on items of public interest that are within the subject matter jurisdiction of the Board. (Speakers may be limited in speaking time dependent upon the press of business and number of persons wishing to address the Board.)

REGULAR AGENDA

BOARD OF SUPERVISORS

1a) **Public Official Appointment--Assessor** (Board of Supervisors) - The Board of Supervisors will interview applicants for the position of Assessor.
4 hours

Recommended Action: Potentially make an appointment to fill the vacant Assessor position. Provide direction to staff if so desired.

Fiscal Impact: None at this time.

ADJOURNMENT

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**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

REGULAR AGENDA REQUEST

Print

MEETING DATE	August 15, 2013	DEPARTMENT	Board of Supervisors
ADDITIONAL DEPARTMENTS			
TIME REQUIRED	4 hours	PERSONS APPEARING BEFORE THE BOARD	Board of Supervisors
SUBJECT	Public Official Appointment-- Assessor		

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

The Board of Supervisors will interview applicants for the position of Assessor.

RECOMMENDED ACTION:

Potentially make an appointment to fill the vacant Assessor position. Provide direction to staff if so desired.

FISCAL IMPACT:

None at this time.

CONTACT NAME: Lynda Roberts

PHONE/EMAIL: 760-932-5538 / lroberts@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH
ATTACHMENTS TO THE OFFICE OF
THE COUNTY ADMINISTRATOR
PRIOR TO 5:00 P.M. ON THE FRIDAY
32 DAYS PRECEDING THE BOARD MEETING

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download

- [staff rpt](#)
- [Attachment One](#)
- [Attachment Two](#)

History

Time	Who	Approval
7/10/2013 2:18 PM	County Administrative Office	Yes
8/7/2013 3:07 PM	County Counsel Finance	Yes





BOARD OF SUPERVISORS COUNTY OF MONO

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To: Honorable Board of Supervisors
From: Jim Leddy, County Administrative Officer
Date: August 12, 2013

Subject:
County Assessor Appointment

Recommendation

- 1) Receive brief report back from Technical Interview Advisory Panel on potential Assessor candidates;
- 2) Interview the seven (7) candidates for Assessor in the following order:
 - i. 9:15 to 9:45 – Richard Armstrong
 - ii. 9:45 to 10:15 – Barry Beck
 - iii. 10:15 to 10:45 – Bob Musil
 - iv. 10:45 to 11:15 – Michael Wright
 - v. 11:15 to 11:45 – Michael Austin
 - vi. 11:45 to 12:15 – Robert Milbrodt
 - vii. 12:15 to 12:45 – Ed Daley
- 3) 12:45 to 1:15 - Board discussion and on possible appointee;
- 4) If the Board reaches a consensus on an appointee, direct staff to complete full background check on preferred candidate and schedule final appointment vote for September 3rd should the Board's preferred candidate clear background process.

Background

In June of 2012, the Mono County incumbent Assessor resigned midterm. Under the Government Code section 25304, the Board of Supervisors is required to appoint an Assessor to fill the remainder of the term. The Board cannot leave the position vacant until the next election. The Assessor's next election in June 3, 2014 for a full four year term which would begin in January 2015 until December 31st, 2018.

In the spring of 2013, the County launched a recruitment process for Assessor candidates. Seven candidates submitted applications which included answers to supplemental questions. Their resumes and supplemental question responses are included with this Board item as background.

Discussion

The qualifications for being County Assessor are defined by Government Code 24002.5 which states:

- (a) A person may not exercise the powers and duties of the office of assessor unless he or she holds a valid appraiser's certificate issued by the State Board of Equalization pursuant to Article 8 (commencing with Section 670) of Chapter 3 of Part 2 of Division 1 of the Revenue and Taxation Code.
- (b) Notwithstanding subdivision (a), a duly elected or appointed person may exercise the powers and duties of assessor, for a period not to exceed one year, if he or she acquires a temporary appraiser's certificate from the State Board of Equalization no later than 30 days after taking office.
- (c) This section does not apply to any person holding the office of assessor on January 1, 1997.

In addition, the Assessor appointee must be a registered voter of the County by the time of appointment under Government code section 24001 (and must be a resident of the County in order to be a registered voter under Elections Code section 2000 et seq.).

On August 2nd and 9th of 2013, a panel interview was held by a Technical Interview Advisory Panel. The Panel consisted of Inyo County Assessor Tom Lanshaw, County Finance Director Leslie Chapman, Mono County Assistant Assessor Aimee Brewster, County Counsel Marshall Rudolph, and Mono County Administrator Jim Leddy. This panel interviewed all seven candidates and asked questions focused on the primary job responsibilities of the positions. A scoring and ranking was established and three bands of candidacy were established.

The Panel ranked the candidates in one of three bands based on their scoring: Qualified, well qualified or extremely well qualified. The candidates based upon scoring by the Panel were ranked as follows:

Very Well Qualified:

Michael Wright
Robert Musil

Well Qualified:

Robert Milbrodt
Richard Armstrong
Michael Austin

Qualified:

Barry Beck
Ed Daley

Fiscal Impact

The salary and benefits was budgeted at \$108,000 with benefits @ \$66,104 for a total of \$174,104.

ASSESSOR INTERVIEWS
Thursday, August 15, 2013
Board of Supervisors

	<u>Interview</u>	<u>Candidate</u>	<u>SCORES</u>						<u>TOTALS</u>
			<u>LJ</u>	<u>FS</u>	<u>TA</u>	<u>TF</u>	<u>BH</u>		
	9:00 a.m.	Panel Meets							
	9:15 a.m.	Richard Armstrong							
	9:45 a.m.	Barry Beck							
	10:15 a.m.	Bob Musil							
	10:45 a.m.	Michael Wright							
	11:15 a.m.	Michael Austin							
	11:45 a.m.	Robert Milbrodt							
	12:15 p.m.	Ed Daley							
	12:45 p.m.	Wrap-Up							
	Panel:	Larry Johnston							
		Fred Stump							
		Tim Alpers							
		Tim Fesko							
		Byng Hunt							

Resume of Richard Armstrong

Professional Employment

- Chief Appraiser, Kern County Assessor's Office; 9/18/2004 to 3/23/2012.
- Supervising Appraiser, Kern County Assessor's Office; 1/26/2004 to 9/18/2004.
- Appraiser 4, Kern County Assessor's Office; 6/14/1999 to 1/26/2004.
- Appraiser 3, Kern County Assessor's Office; 3/28/1987 to 6/14/1999.
- Appraiser 2, Kern County Assessor's Office; 3/30/1985 to 3/28/1987.
- Appraiser 1, Kern County Assessor's Office; 3/26/1984 to 3/30/1985.

Highlights

- 27 year career in appraising for property tax purposes, including 13 years in supervisory/management.
- As Chief Appraiser, oversaw Natural Resources Division (including oil and gas, wind energy, mines and quarries, electrical generation, and cogeneration properties).
- Received at least 8 letters of commendation from taxpayers, supervisors/management, and other Assessors.
- Recipient of Employee of the month and Certificate of Recognition awards.
- Have made presentations to Assessor's Conferences, Stated Board of Equalization, and private industry.
- Initiated the application of the income approach to the valuation of electrical generating wind machines.
- Retired from Kern County in March 2012. In January 2013 (post-retirement), made a presentation to a joint conference of the California Assessor's Association, Western States Petroleum Association, and California, Petroleum Association on Appraising Wind Energy Properties for California Property Tax Purposes.

Residential Experience

- Appraised single-family residences, multi-family, new construction, sales, vacant land; 2 years.
- Successfully defended property valuations in Assessment Appeal Board hearings.

Commercial/Industrial Experience

- Appraised all types of commercial and industrial properties including wind energy machines and hazardous waste facilities.

- Successfully defended property valuations in Assessment Appeal Board hearings.
- Testified as an expert in Riverside County Assessment Appeals Board hearing.
- Presented to the Southern/Central California Assessor's Association Regional Conference "Estimating the Capitalization Rate using the Capital Asset Pricing Model", April 1995.

Natural Resources Experience

- Appraised petroleum, wind energy, mines and quarries, electrical generation, and cogeneration properties.
- Derived discount rates and other indicators of value from property sales.
- Presented discount rate studies to Assessors and industry conferences (3 years).
- Presentation to State Board of Equalization regarding the Boards proposed standards for oil pricing and discount rates; submitted to Board a paper: "Critique and Comments on Preliminary BOE Staff Recommended Price Schedule & Discount Rates, Dated February 16, 1993, Revisions and Deletion Dated February 24, 1993".
- Member of a team that successfully defended Kern County Assessor's 1987 oil and gas valuations.
- Member of a team that successfully impacted State Board's oil and gas handbook.

Management Experience

As Chief, directed all aspects of valuation and assessment policies and practices as they applied to mineral and energy-related properties in Kern County, including ownership title, valuation, hiring, training and managing of personnel; maintained positive relations with staff and taxpayers; managed the production and delivery of the secured mineral roll and the unsecured business roll; established employee performance standards; performed appraisals of the most complex properties; assisted in personnel selection; regularly met with the public regarding property assessments; represented the Assessor before the Assessment Appeals Board.

Professional Certificates

California State Board of Equalization Advanced Appraiser – Property Tax Certificate no. 6002 (inactive)

Professional Courses Completed:

State Board of Equalization

- 1 Introduction to Appraising for Property Tax Purposes
- 2 Replacement Cost Estimating Procedures for Commercial Structures
- 3 Residential Unit Appraisal Procedures
- 5 Income Approach to Value
- 9 The Appraisal of Possessory Interests
- 12 The Appraisal of Industrial Property

20 Investment Mathematics
55 The Appraisal of Income Producing Property
Sem Toxic Properties
Sem Legal Topics
Sem Expert Witness Testimony

Appraisal Institute

101 Introduction to Appraising Real Property
102 Applied Residential Property Valuation
1BA Capitalization Theory and Technique, Part A
1BB Capitalization Theory and Technique, Part B
SPPA Standards of Professional Practice, Part A
SPPB Standards of Professional Practice, Part B
Sem Expert Witness
Sem Detrimental Conditions in Real Estate

California State University, Bakersfield

Principles of Corporate Finance

Bakersfield Community College

Principles of Real Estate

Other

Cost of Capital Workshop, Ibbotson Associates, Chicago, IL
Marketing/Negotiating Office Leases, Northwest Center for Professional Education, Los Angeles, CA

Education

B. S. Earth Sciences, California State University, Bakersfield, 1980.

Expert Witness Qualification

Kern County Assessment Appeals Board
Riverside County Assessment Appeals Board

Richard F. Armstrong

July 19, 2013

Mono County Human Resources
P.O. Box 696
Bridgeport, CA 93517

RE: Mono County Assessor Vacancy

Dear Sir or Madam:

Please consider this letter and the enclosed application as you consider the vacancy in the office of County Assessor. The office of Assessor performs a vital role in the administration of county government. The equitable, independent, and accurate assessment of property for the purposes of local property taxation is a foundation for the funding of local government and special districts. I have extensive property tax assessment experience as an appraiser and administrator. In March, 2012, I retired from the Kern County Assessor's Office, where I served as Chief Appraiser, with the responsibilities for Business Section, Natural Resources Section, and the corresponding Support Section. I oversaw about 30 employees and was involved in policy decisions for the entire department of about 104 people.

In addition to my experience with residential and commercial real estate assessment, I am well-known in county Assessor's offices throughout California as an expert in the valuation of mineral and natural resource properties through my activity with both the Real Property and Business Property Chiefs and in the many meetings, workshops, and conferences where I made presentations and assisted other counties in establishing common assessment practices. I have represented the County Assessor in lobbying for pending legislative matters, met regularly with the staff of the State Board of Equalization on matters regarding complex assessments, and met with representatives from other county departments to establish and oversee cooperative projects, and many other duties.

I have remained active in property tax matters. In February, 2013, I delivered a presentation to a joint meeting of the California Assessor's Association Petroleum Standards Committee-Western States Petroleum Association-California Independent Petroleum Association, in Oxnard, CA. The title of my presentation was "How to Value a Wind Park for Property Tax Purposes."

When the Mono County Board of Supervisors prepare to fill the vacancy of Assessor, please consider me as a candidate. I have included a completed application, including my responses to the supplemental questionnaire, and my resume.

If I can provide more information as to my qualifications for this important position, please let me know. I may be reached at (661)328-9713 or richarmstrong@email.com.

As you know, in order to serve as the Assessor any person must satisfy the requirements of Government Code Section 24002.5 which states that in order to serve as Assessor, a person must hold a valid appraiser's certificate issued by the State Board of Equalization. In lieu of a permanent certificate, a person may acquire a temporary appraiser's certificate within 30 days of taking office. After one year, however, a person must have a regular certificate to serve. At the time of my retirement from Kern County, I held an Advanced Appraiser For Property Tax Purposes certificate, which would be reactivated by the Board of Equalization upon my appointment.

Respectfully Submitted,


Richard F. Armstrong

Richard Armstrong

Answers to Supplemental Questionnaire

1. Describe your experience in the Assessor's Office managing the department of a major division of an organization with respect to (a) number of employees, (b) size of budget, and (3) variety of programs.

From September 2004 to March 2012, I was a Chief Appraiser overseeing the Special Properties Division, with the responsibilities for Business Section, Natural Resources Section, and the corresponding Support Section.

Prior to that, I was the Supervising Appraiser over the then Oil and Gas Section and Special Properties Section, which were later combined to the Natural Resources Section.

As Chief Appraiser, I oversaw about 30 employees.

In these roles I established and implemented policies of the department, performed appraisals of the largest and most complicated properties, reviewed assessments, made presentations to Assessors and to public interest groups, evaluated employee performance, disciplined employees as required, represented the County Assessor in lobbying for pending legislative matters, met regularly with the staff of the State Board of Equalization on matters regarding complex assessments, met with representatives from other county departments to establish and oversee cooperative projects, and many other duties.

As Chief Appraiser I was responsible for about one-third of the department's spending. I routinely made recommendations as to allocation of funds to various programs and participated in budget review and oversight. The Assessor Department's budget was approximately \$11 million in 2011-12.

As Chief Appraiser, I directed all aspects of valuation and assessment policies and practices as they applied to mineral and energy-related properties in Kern County. This included determining the ownership of property, valuation, hiring, training and managing of personnel. I maintained positive relations with staff and taxpayers, managed the production and delivery of the secured mineral roll and the unsecured business roll, established employee performance standards, performed appraisals of the most complex properties, assisted in personnel selection,; regularly met with the public regarding property assessments, and represented the Assessor before the Assessment Appeals Board.

2. Rate your management skills on a scale of 1 to 10 with 10 representing excellent management skills. Provide three examples from you past work experiences that demonstrate your selected number is accurate.

I think I have excellent management skills, so I would rate myself a 9. That is to say that I am not perfect nor that I have nothing to learn. But I have the ability to figure out what my role should be in a given situation and I make every effort to carry out that role. If the role is technical expert in an appraisal, then I review the issues and make a determination. If the role is managing the staff, then I review the

performance of the department, section, or employee and proceed with the appropriate action or recommendation. All activity involves leadership. I strive to provide leadership in all of my activities.

I think that the leadership role affects all aspects of management. In Kern, I was known as a leader by example. I was always willing to help any staff member learn the intricacies of property tax assessment policies and procedures. I regularly met with staff on an individual and group basis. Generally, each quarter, I held a meeting with all of my staff. These discussions are important to let the staff know you care about what they are doing, and allow the staff to ask questions and voice their concerns. While this type of communication does not always solve the problems, it is an important step in the groups cohesiveness and improves their feelings about their job. I led training sessions and open discussions regarding department issues. I encouraged question and answers on all work relate topics. In short, I have always enjoyed interacting with my coworkers and sought out practices which encouraged communication within the department.

I provide technical expertise in many ways. Recently, I testified in an Assessment Appeals Board (AAB) hearing in a major case with Chevron USA Inc. regarding the supplemental assessment of new oil and gas wells. I had established the departments procedures after discovering that we were applying the law inconsistently. I explained to the board my experience and how I directed the staff to implement the law resulting in an increase in supplemental assessments. We won at the AAB level and the case has been appealed to the court system.

With regards to managing staff, I had a situation with an very experienced staff appraiser who simply would not follow direction from his supervisor or myself as Chief. So, over time, I sent him brief but specific instructions on an important task that he was not performing, nearly doing the work for him through my emails. He still would not perform the task, which was writing a letter to a large taxpayer explaining our position on their assessment. After three unsuccessful attempts at getting him to write the letter, I wrote up the employee for not performing the task. Keep in mind that there were many other tasks that the employee was not doing as well. By focusing on one simple task, I was able to limit my personal time in dealing with this problem employee. In the end, the employee chose to leave the department, as they did not want to deal with the pressure of actually doing a job that they really did not enjoy.

3. What are the major challenges facing the Assessor's department in California in the next three years?

The major challenges are threefold:

First, developing the technical expertise to annually review all or nearly all of the property in the county. With the passage of Proposition 13 in 1978, the property tax system in California was changed from a annual fair market value system to an acquisition based system with a current fair market limitation. As such, in most counties, the great majority of properties are assessed at their factored base year value, which is easily calculated from the original base year value of the property. Many Assessor's departments have a limited ability to annually review the fair market value of the number of properties

which require this review. Counties must continually attempting to develop a trained and experienced staff, as well as implement comprehensive valuation software to deal with this workload.

Secondly, as property values rise in most of California, existing properties, both residential and commercial, which have been lowered to their fair market value under "Prop 8", will need to be raised to the current fair market value each year. This creates an increased workload, both in performing the number of appraisals and in providing explanation to the taxpayers.

Thirdly, the potentiality exists for a return to annual valuation for some or all property types, which could also substantially increase the workload. Several "split-roll" proposals are currently being considered at the state level which could lead to the annual reappraisal of all non-residential properties.

Finally, I should add that the potential exists in many local real estate markets for an increase in new construction, which could add significantly to the Assessor's workload.

I would emphasize to any county the importance of treating the above problems primarily as data processing issues and the need to create computer-based operational programs to deal with the increase in workload.

4. Describe your experience in interpreting understanding data in various forms, including: Megabyte, mapping using ESRI ArcGIS, AutoCAD drawing files, and database files.

Kern is not a Megabyte user, but does have an extensive integrated computer program or series of programs (Kern Integrated Property System, KIPS), with which I am very familiar. I worked regularly with the mapping section to manage a mapping system for the oil and gas mineral parcels, which in Kern constitute a separate assessment roll ("Roll 2") from the surface parcels ("Roll 1"). Together they make up the secured roll. So the oil and gas parcels constitute a separate overlay in the mapping system. While I have not personally drawn building records in Kern's drawing program except in training sessions, I am capable of using and understanding drawing programs. I have worked with staff to create a database application for the management of taxpayer improvement and personal property cost data for oil and gas assessments. The valuation of oil and gas related surface production facilities had been largely unstructured until I led the development of a database system which tied to our oil and gas valuation program.

Barry Beck

- Objective:** An appointment to the position of Mono County Assessor
- Education:** Bachelor of Science in Geography, University of Nevada, Reno, May 2002
- Professional Training:**
- Course I, Introduction to Appraising for Property Tax Purposes, April 2004
 - Course 2A, Replacement Cost Estimating of Residential Structures, January 2005
 - Course 2B, Replacement Cost Estimating of Commercial and Industrial Structures, August 2011
 - Course 3 Residential Appraisal Procedures, August 2004
 - Cost Approach to Residential Appraising, May 2005
 - Change in Ownership Course, Class 1, January 2007
 - Assessment Appeals Board Training, May 2006
 - Course 5 Income Approach to Value, July 2008
 - Course 56 Advanced Sales Comparison & Income Capitalization Approaches, October 2008
 - Course 9 Appraisal of Taxable Possessory Interests, January 2009
 - Advanced Appraisal Certification, February 2009
 - Time Value of Money-Six Functions of a Dollar, November 2011
 - 2008 Property Tax Legislation Training Session, January 2009

**Supplemental Questionnaire
For
Mono County Human Resources
By
Barry Beck**

1. I have been with the Mono County Assessor's Office for nearly 10 years. I have had the opportunity to act in various supervisory/managerial roles due to frequent managerial transitions and management instability through those years as I gained experience and knowledge. Our office staff numbers have ranged from a high of 13 employees to our current staffing at 7, but the supervisory assignments were informal and for a subset of this group. I have management experience from a former retail occupation, and I supervised/managed as many as 20 employees, including scheduling, managing work performance, and discipline.

A little later in life, I worked for a consumer healthcare company where I was hired as a Territory Manager, and was afterwards promoted to an Area Manager, overseeing the 10 Territory Managers in Northern California and Northern Nevada. Our working budget for this division was 1.1 to 1.3 million dollars and was mostly inclusive as we were afforded a lot of autonomy to conduct our business as long as we were productive.

I was accepted into the Mono County Search and Rescue Team in 2004, was elected to the MOSAR Board of Directors as an at-large director in 2005, and was elected as the Team's Training Officer in 2006. As the Team's Training Officer I am responsible for tracking and scheduling re-currency training for the Team's 40 candidate and rescue members. The Team is required to maintain certain currencies by the California State Office of Emergency Services in order to conduct search and rescue activity in a field operations capacity.

In April of each year, MOSAR holds candidate recruitment, and we generally recruit 8 – 12 new rescue candidates. It is my responsibility to schedule, coordinate, and facilitate the initial training cycle for this new group each year, and this process requires attendance of 16 training events, with a mix of classroom and field (outdoor) trainings.

One of the most notable achievements of this all-volunteer team has been the construction of a new search and rescue facility in Mammoth Lakes. The Team did all of their own fundraising, with a total raised exceeding \$750,000. I mention this because I was selected to the Building Committee as a subset of the Board of Directors, and this group of 5 coordinated the land lease, the building design, the construction budget, and the fundraising efforts, and as evidence of the success of this

group the Team now has a brand-new 5,000 square foot facility in Mammoth Lakes on land leased from the Mammoth Community Water District.

I have been the point person for the acquisition, installation, and ongoing training and use of the Apex sketching software that the assessor's office uses for various appraisal purposes (structure sketching, area calculations), as well as acting as the in-house information technology staff for the office.

I have been the main contact for the assessor's office with Megabyte, the vendor that supplied and maintains our assessment software, and I was a key component of the transition team after the exit of the former Assistant Assessor. These responsibilities included the conversion of the parcel numbering system, the conversion of all of the data from the retiring system into the Megabyte database, the implementation of land use codes, appraisal codes, taxability codes, document codes, and neighborhood codes to facilitate the appraisal work.

I initialized and manage the Image Document Viewer, and add and maintain the categories in this utility and also edit the Situs Street Maintenance utility. I administered staff training, new office workflows, and policies and procedures (with collaboration from my assessor staff colleagues) for integrating the new software and completing a successful transition from the former proprietary software to the new. The transition was altogether successful, and is one of my more notable accomplishments in the assessor's office.

During the Megabyte transition I worked very closely with other Megabyte counties; specifically Merced, Monterey, and San Benito, and had offers of assistance from Napa, Plumas, and Placer counties. I visited Merced and San Benito counties, and the assistance from the Monterey Assessor's Office information Systems Manager was invaluable, and he continues to be a resource. Another benefit to the transition was this opportunity to develop all of these outside contacts that will be essential to our success in the future.

I have been the Safety Officer in the office for the past 6 years, conducting monthly safety meetings, and I am also responsible for vehicle maintenance and upkeep, as well as vehicle use and mileage reporting.

2. On a scale of 1-10, with 10 being the strongest, I would rate my management skills at 10 as I have learned many management skills over the years from former managers and manager/mentors. I have a number of examples to support this supposition, and will list them as requested.

The transition from our proprietary assessment software to Megabyte assessment software required a significant change in the office work flow. In our prior work flow, the appraisers were responsible only for deriving a value, and handing in the

appraisal for processing. In our new work flow, the appraiser is still responsible for deriving the value, but now must also input the value into the system to generate an escape assessment, a roll correction, or a supplemental assessment. Each of these tasks requires a different Megabyte utility, and can be much more time consuming than our previous methods, at least for the appraiser.

As such, there was some resistance to the new software. I enjoy change, and as I learned the methodology of the new software, the benefits became apparent with a more orderly work flow, and better work tracking capabilities. As I became ever more familiar with the new software, I became more convinced of its utility, and worked to demonstrate to the staff the advantages of the new work flow. Certainly there were some negative aspects to the new software, but we will be using it for the foreseeable future, and we need to make the best of the situation. We as a staff have learned some tips, tricks, and short-cuts that have improved the usability of the software, and have agreed to share them for our mutual benefit.

This past year our goal was to produce the roll by June 15th, as requested by the former Assessor. This is the event that we work toward the whole rest of the year. This event, 'running the roll', is the culmination of an entire year's efforts, and is the basis for the majority of Mono County's income. I had not been too involved in the process in years past, due mostly to the roll close being the busiest time of the year for the appraisal staff. This year, the assistant assessor and the assessor both chose to be absent for this event, and it fell to the office staff to complete the roll close. No one was assigned this task; it was apparently assumed that somehow it would get done. As I have mentioned many times already, I had the most experience with Megabyte, and I (with another staff member) volunteered to process the roll close. With help from Megabyte personnel and our own staff, we successfully completed the process, and turned the completed roll over to the Auditor's Office for their review.

Due to the declining property values in Mono County, we have been seeing a lot of outside appraisals from taxpayers in support of a temporary reduction in their assessed value. I have been very successful in reviewing and critiquing these outside appraisals for errors, inconsistencies, improper methodology, and overall lack of local market knowledge. This success has been unofficially recognized in the office by the fact that now many of the other members of the appraisal staff request that I review the outside appraisals that they receive as well.

Finding these problems with the appraisals (please don't misunderstand; not all outside appraisals are flawed, but many are) often saves the office much time and effort as we gain a competitive advantage in our value negotiations when we isolate these flaws and to lend support to our own value conclusions. Along these same lines, early in the career of one of our less experienced appraisers, I worked as a mentor, and this appraiser is now one of our more valuable employees in the office.

To summarize the examples listed above, I have found that logic, reason, and building consensus are often the preferred methods to positively influence the outcome of a difficult situation. I have also found that people respond well to a leader who leads by example, someone who will step up and accept responsibility, and someone who enjoys learning. And in the last example it is demonstrated that people respect and appreciate expertise in your field, but conversely they will not follow your lead if they perceive you as inept or unknowledgeable.

3. Revenue and Taxation Code Section 51 states (paraphrased) that the taxable value of real property shall be the lesser of the Proposition XIII factored base year value or the current market value as of lien date (January 1 of each year). Currently Mono County has several thousand properties that are on a Proposition 8 status, meaning that the current market value is lower than the factored base year value. All properties on a Proposition 8 status must be reviewed each year at lien date until such time as the market has improved to the point that the Proposition XIII factored base year value is lower than the market value.

This situation has left most assessors' offices with a large recurring workload that must be addressed each year, while keeping up with the usual day-to-day workload. No one can say with certainty when the economic conditions will improve enough to restore the factored base year values, so we must plan to manage this additional workload for the foreseeable future, handle all of the reviews in a manner that is timely, fair, and equitable to the taxpayer, while being mindful that the work completed in the assessor's office is the first step in the County's revenue stream. Adding to the situation is pressure from the property owners for relief from their tax burden.

Another effect of this economic downturn has been a large increase in the number of Applications for Changed Assessment (assessment appeals) as taxpayers feel that their valuations are above market value. These applications typically require much more time to resolve than an informal review, and if there is not an amicable solution, the appeal may progress to an actual hearing, which is very time consuming and expensive for the County.

While waiting for the economic recovery, the Assessor's Office will be impacted by the decreased revenues caused by the economic downturn in having fewer employees to complete ever more work, which will require a more efficient workflow, and higher productivity from each remaining employee, all while maintaining and enhancing employee morale and most importantly, customer service. This may not be temporary as there is increasing favor of smaller government. The bottom line will be finding ways to get more done with fewer resources.

4. As indicated above, Megabyte is one of my strongest skills as I have been fully involved with the software implementation, all the way from the pre-planning for the installation and launch, to the actual transition, and then through staff training, usage, and continuing education. I was a key member of the Mono County Assessor Transition Team, and worked closely with Megabyte personnel, the Mono County Finance Office, assessor staff, the Town of Mammoth Lakes, and other groups and individuals for a successful transition from our legacy software.

The Megabyte software is designed as a relational database, and as such, it is possible to extract and manipulate any of the fields stored in the Megabyte database, which is housed on a separate server for the exclusive use of the Megabyte software. This is a powerful tool for the Assessor's Office as we often depend upon data extraction, as do other County departments and often property owners and other taxpayers look to us for this service as well.

As a fairly recent graduate from the University of Nevada, Reno, my major was geography, and I completed 6 units of Arc GIS coursework, which included the production of many maps, and the use of digital elevation models, vector and raster data, and layers and themes. I also completed coursework in Cartography and Map and Compass use.

I use Apex software on almost a daily basis, and this software works on the same principles (cogo, or coordinate geometry) of Auto CAD for mapping purposes, and it will export files in an Auto CAD format that can be imported into Auto CAD. I used Auto CAD during my semester of Cartography as well.

I instituted a new combined database for use in the assessor's office to help us track real estate transactions and all of their attributes. In the past, there were several individual files divided by map book, but I found it to be advantageous to the office to create a new file that contained all the data for real estate sales in the Town of Mammoth Lakes. This was an upgrade as the entire town is considered to be the market area for deriving comparable sales, and this allowed us to put all of that data into one file to facilitate appraisal activity employing the Sales Comparison Approach. I constructed a similar file for all vacant land in the Town, and for the June Lake area as well.

I have used Microsoft Access in the past, but it is currently not available in our office.

April 19, 2013

County of Mono CAO/Human Resources
P.O. Box 696
Bridgeport, CA 93517

To: CAO/Human Resources

Mono County's vacant Assessor position is of great interest to me. I have worked in the Mono County Assessor's Office for just short of 10 years, and I feel that I am ready to deploy the experience and job-specific skills that have been cultivated over the past 10 years, along with previous management experience from other fields. As far as Government Code Section 24002.5, I am already in possession of a California State Board of Equalization appraisal certificate, both initial and advanced (copies of which are included).

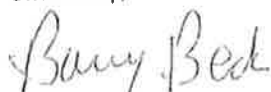
I would be a great interim solution as I intend to run for the office in the June 2014 election, and that would eliminate the transition period at that time, as well as for the interim as I already reside in Bridgeport, and would require no additional time with which to terminate my current employment or relocate. I am ready to start now, I know what needs to be done, and how to do it.

I am very familiar with all of the current office personnel, the office environment, the workload, and the many challenges we are looking forward to. I have a 24-point plan to make the Assessor's Office the jewel of Mono County government, and this plan not only highlights where we are now falling short, but has viable, workable solutions that will soon make the Assessor's Office an integral team player with all other County departments. In short, I am looking forward to implementing solutions, not looking back to criticize the past.

Enclosed please find my resume, application, supplemental questionnaire, and other supporting documentation that highlight my skills. I hope to be invited to interview, and I believe that at that time, when your interview panel has a chance see what I know, what I can do, and to discuss my 24-point plan, you will be favorably impressed.

Thank you for your consideration.

Sincerely,


Barry Beck

Robert Musil

Summary:

- Proven management skills in both local government and customer-oriented retail operations.
- Experienced at analyzing and interpreting financial statements.
- Demonstrated ability to organize complex projects, define project priorities, delegate and/or complete tasks.
- Skilled with computer systems and software.

Experience:

Nevada Department of Taxation
Mining Appraiser II

Carson City, NV
2009 to 2010

- Handled valuation of both real and personal property of unitary property, including geothermal plants, mining operations, and small airlines.
- Responsible for net proceeds of minerals assessments for mining operations.
- Worked with taxpayers to resolve valuation disputes.
- Testified before both local and state Boards of Equalization regarding the value of properties.
- Assisted in preparation of reports for use in developing bi-annual state budget.

Mono County Assessor's Office
Assistant Assessor

Bridgeport, CA
2006 to 2009

- Directed daily operations of appraisal and support staff.
- Monitored appraisal quality to ensure compliance with State Board of Equalization standards.
- Trained and managed 7 appraisers and 5 support staff, resulting in significant improvements in departmental productivity.
- Instrumental in development and supervision of annual departmental budget.
- Researched, recommended and oversaw implementation of new integrated property tax software system.

Ed's Topaz Nugget Casino
Assistant Manager

Gardnerville, NV
1999 to 2002

- Executed daily operations of bar and table games.
- Hired, trained and supervised staff.
- Participated in cash handling, reconciliation of cash to gaming play, and reporting to Nevada Gaming Control Board.

- Responsible for ordering and tracking casino and bar supplies.

Education: San Jose State University San, Jose, CA
Political Science 1987

Additional Training:

California State Board of Equalization: Advanced Appraisal Certificate.
Classes taken include: Advanced Sales Comparison and Income Approaches; Appraisal of Taxable Possessory Interests; Appraisal of Agricultural Property; Investment Mathematics and Financial Calculations; Business Personal Property Auditing Procedures.

Western Nevada College: Continuing Education courses in management, economics, personal and business finance, computer software.

License: California State Board of Equalization: Advanced Appraisal Certificate.
Nevada Department of Taxation: Real Property Appraisal Certificate.

References: Available upon request

Robert Musil
Supplemental Questionnaire

1. Describe your experience in the Assessor's office managing the department or a major division with respect to (a) number of employees, (b) size of budget, and (c) variety of programs.

As the assistant assessor for Mono County from 2006 to 2009, I was in charge of the daily operations of the office, which included 7 appraisers and 5 support staff members, in addition to the assessor and me. Part of my responsibility was reviewing the volume and accuracy of work done by the appraisers and support staff, and verifying that work was being performed in conformance with property tax laws and state guidelines. As part of this process I reviewed both the existing statutes and applicable case law, and advised staff members on how to apply this information to their work.

Managing the department's assessment appeals program was a large part of my job, including coordinating with the Clerk of the Board to make sure that all appeals hearings were scheduled within statutory timelines. Also in this capacity, I was responsible for making sure that each appeal was properly reviewed by the responsible appraiser. I personally reviewed every instance where a reduction in value was being recommended, to ensure that there was a valid justification for the reduction.

One of the most important job duties I had was budget development and management. Together with the office manager, I prepared the annual budget request for the approval of the assessor, answered questions from the Board of Supervisors during the budget approval process, and monitored expenses and travel requests during the fiscal year to make sure that we stayed within our budget on all line items. During this time we had an annual budget of slightly more than \$1,000,000.

A major project that I participated in as assistant assessor was a collaborative effort to upgrade and integrate software systems between the Department of Finance and the Assessor's Office. Working together with representatives from the Information Technology Department, we analyzed the software which was then in use and determined that the cost of maintaining and upgrading that system far outweighed the benefits of staying with it. After reviewing other packages on the market, the committee came to the conclusion that the Megabyte Property Tax System offered the modernization and integration that was necessary. In addition, 21 other counties are using the same system, so improvements and legally mandated changes can be made with costs spread out over several counties.

As in any job, there were numerous routine tasks which were part of my daily activities, which were not part of the formal job description. However, there was one additional set of functions which was never intended to be part of my job requirements. For more than a year, the assessor was frequently absent from the office dealing with a variety of personal issues. During that time, I was serving in the capacity of Acting Assessor, although I did not have the formal title. In addition to managing the office, I reported to the Board of Supervisors on the status of the office in general, and progress on eliminating the large backlog of uncompleted work which the assessor and I inherited from the prior assessor.

I am particularly proud of the fact that, despite not having the formal title or authority of the assessor, I was able to keep the office moving forward, substantially reduce the backlog of work, and reassure the Board of Supervisors that the Assessor's Office had dedicated employees and competent leadership, and that I was able to maintain productivity among the staff in a time of turmoil.

2. Rate your management skills on a scale of 1 to 10 with 10 representing excellent management skills. Provide three examples from your past work experiences that demonstrate your selected number is accurate.

I would rate my management skills as an eight. I am a competent and experienced manager, but I feel that I have room for improvement. The examples shown relate to my skills in ensuring adherence to rules, employee productivity, and talent recognition and development among employees.

While serving as assistant assessor, I had an incident involving an employee allowing one of their children to use the county's computers and internet access. Rather than wait until the next performance review, I talked to the employee and let them know that this was not appropriate, given both use of resources and security concerns. The employee agreed and promptly stopped this practice.

I have known managers who would have insisted on making a much bigger deal of the situation than it actually was. My philosophy is that it is more important to correct a mistake and see that it does not recur, as opposed to punishing or writing up an employee just to make sure that they know "who is in charge".

My second example deals with employee productivity. I was hired as assistant assessor for Mono County immediately after the hiring of a new Assessor, in 2006. At that time, the office had a substantial backlog of outstanding work, with some taxpayers getting three or four years of escaped tax bills at one time. During the period when the assessor was regularly present, we started making headway towards eliminating this problem. As previously mentioned, there was a period of turmoil and uncertainty when the assessor was not regularly coming to work. Despite this, I was able to motivate the staff to continue to get caught up and eliminate the backlog. When I left in 2009, substantial progress had been made, but the job was not yet complete.

The third example of my management skills refers to recognizing talent and developing employees for advancement. While I was the assistant assessor, we hired an individual as a Fiscal and Technical Specialist. It quickly became apparent to me that this person had intelligence and aptitude that far exceeded the position they were hired for, as well as a drive for advancement that would not let them stay happy in this position long. I encouraged this person to take an appraisal class at a community college, with the idea of promotion when an opening arose. Unfortunately, when such an opening came up, I was distracted by all of the turmoil in the office, and I initially suggested a former employee for the position. Fortunately, another employee reminded me of my original idea, and I was able to get the

existing employee promoted to a position which was more challenging, and which allowed the County to better use this employee's skills.

In summary, I feel that I am a good manager. I strive to make sure that my employees are trained, motivated, and productive. I also look to make sure that they do their jobs properly. I do the best job that I can, but there is still room for improvement.

3. What are the major challenges facing the Assessor's department in California in the next three years?

There are three major challenges which will be facing the Assessor's Offices in California over the next few years. They are: the restoration of base values when the real estate market improves; operating under reduced budgets; and the possibility of a split assessment roll between residential and commercial property.

- A) Mono County has slightly more than 17,000 real property parcels. As a result of the economic downturn and depression in the real estate market, there are 5,200 of these parcels which have had their assessed values temporarily reduced. These properties are reviewed annually, until the market improves enough to restore their inflation-adjusted base values.

The challenge will come when the market does start to improve, probably in the next year or two. The first indicators of an improving real estate market will be an increase in the volume of sales, and an increase in new construction activity. As these activities increase, so will the Assessor's Office workload. Additionally, it can be expected that many people will file appeals of their increased values, further increasing the workload.

- B) The second major issue facing assessors in California is the same one facing most government agencies; trying to manage an increasing workload with a budget that is either flat or declining. Throughout the nation, there is a movement towards leaner and smaller government. In order to get the job done, on time and within budget, managers are going to need to properly utilize both staff and technological resources.

- C) The final issue is the possibility of a split assessment roll. California uses what is known as a base value assessment system. Under this system, a base value for each property is established when the property changes ownership. Thereafter, the assessed value of the property is adjusted annually for inflation, until the property transfers again and the cycle starts over.

Most states use a market based assessment system. Properties are appraised on a cyclical basis, typically once every three to five years, and the assessed value is reset to current market value. Every property is re-assessed, whether or not it has transferred ownership. Prior to 1978, this is the system which California used.

There have been discussions in California about switching to a split roll, where residential property remains on a base value system, while commercial property would move to a market based system. This is still only in the early stages of discussion, but it is something that assessors must be aware of. If such a switch occurs, there will be a large increase in both assessments and appeals, appraisers will need to be taught new skills, and the public will need to be educated about the new laws and procedures.

4. Describe your experience in interpreting and understanding data in various forms, including: Megabyte, mapping using ESRI ArcGIS, AutoCAD drawing files, and database files.

I have not had the opportunity to use the Megabyte Property Tax System on a daily basis. However, as part of the team that researched and recommended the purchase of this software for use by Mono County, I am familiar with its data storage and reporting capabilities, at least from the assessor's side of the operation. In addition to physically generating the annual assessment roll, Megabyte provides the ability to enter raw sales information into the system, and have the data automatically populate a variety of databases and reports. These include appraiser workloads, comparable sales data for appraisals, statistical information on real estate volume of sales and average selling price, and many more. This makes it easier for appraisers to access the data they need in order to complete reappraisals when needed, and to quickly analyze general market activity to determine if other properties need to be reappraised due to declining market conditions. This software also streamlines the transfer of data from the Assessor's Office to the Department of Finance for property tax billing and allocation to various agencies and districts, and enables the Assessor and the Director of Finance to provide accurate property tax revenue information to the Board of Supervisors for use in the budget process.

AutoCAD is the most popular computer-aided design software on the market, and is frequently used in Assessor's Offices for drawing parcel maps. It has a major drawback, in that the maps created are not interactive. They are primarily designed for either printing or viewing on a computer, but the data is not easily transferrable for use in other applications. In the case of the Assessor's Office, individual map pages are created and then assembled into books.

ArcGIS, a product from Esri, a privately held company, takes mapping several steps further. In addition to creating maps which can be printed either as individual pages or one large map, ArcGIS allows the maps to be integrated with databases for a variety of uses. In the Assessor's Office, employees can select a parcel online, and see a history of the ownership and valuation of the parcel. Also available are property characteristics such as number of bedrooms and bathrooms, photos of any buildings on the property, tax payment history, and much more.

This same set of maps can be used by other departments as their needs dictate. The Department of Finance can use the same mapping information to look at which properties are in which tax rate areas; the Clerk-Recorder can look at election districts; law enforcement can analyze crime statistics by neighborhood; and a variety of other departments can utilize these maps with their data as well.

Both ArcGIS and Megabyte have databases as major components, so I am very familiar with using databases in the environment of the Assessor's Office. I also use databases and spreadsheets daily in my personal life. I would rate myself as above average on creating and using spreadsheets, and novice in terms of actually writing databases.

Robert Musil

April 10, 2013

Ms. Teresa Neely
Human Resource Specialist
Mono County
CAO/HR Department
P.O. Box 696
Bridgeport, CA 93517

Dear Ms. Neely:

In response to your recent job posting, please accept this letter in application for the Assessor position currently available with Mono County.

Please refer to my attached resume and Mono County application, which substantiate my qualifications, education and experience. Having previously served as the Assistant Assessor for Mono County, I feel that I am uniquely qualified and prepared for the responsibilities of the Assessor's position.

Based on my attached Advanced Certified Tax Appraiser Certificate from the California State Board of Equalization, I already meet the requirement outlined in California Government Code 24002.5(a) to serve as Assessor.

I would appreciate the opportunity to discuss my credentials with your selection committee. Thank you for your consideration.

Respectfully yours,



Robert Musil

Enc: Resume
Mono County Application
Supplemental Questions
Appraisal Certificates

Wright Appraisals Inc

A Professional Appraisal Firm

RESUME OF

MICHAEL WRIGHT

EXPERIENCE:

1993 to Present	California Probate Referee
1977 to Present	Independent Fee Appraiser
1983 to 1990	Chief Appraiser, Mariposa County Assessor's Office
1977 to 1983	Real Property Appraiser, Mariposa County Assessor's Office

INDEPENDENT APPRAISAL EXPERIENCE:

Preparation of form and narrative appraisals for banks, credit unions, savings and loans, attorneys, government agencies and individuals. Types of appraisals include residential, multi-family, rural, agricultural, commercial, subdivisions, and development properties. Appraisals are prepared in conformance with Fannie-Mae, Freddie-Mac and USPAP guidelines.

Other projects include rent studies, court proceedings, condemnations and estate settlements, also the preparation of feasibility analysis for subdivisions and commercial development and partial interest valuations.

GOVERNMENT APPRAISAL WORK:

A complete knowledge of the California Revenue and Taxation Code including Prop 13 laws, exemptions and appeals procedures. The preparation of mass appraisal projects, government appraisals for insurance purposes, the appraisal of restricted value properties, possessory interests, business property, mining claims and commercial property.

WORK PERFORMED:

Commercial and industrial, special use, agricultural appraisals, including row crops, orchards, rangeland, single-family residential, condominiums, apartments multi-family, appraisals. Appraisals of fire razed houses, special studies including highest and best use studies, market analysis and feasibility studies.

In addition I am proficient in IRS 2032A valuations for ag land and partial interest discounts for real property.

PROFESSIONAL QUALIFICATIONS

- STATE OF CALIFORNIA CERTIFIED GENERAL REAL ESTATE APPRAISER #AG006177
- STATE OF CALIFORNIA PROBATE REFEREE FOR TUOLUMNE, MADERA, MONO, MARIPOSA, AND MERCED COUNTIES

Courses completed:

Appraisal Institute, General Appraiser Income Approach Part 1

AIREA Course No. 8, Single Family Residential Appraisal

AIREA Course 1B-A, Capitalization Theory and Techniques, Part A

Appraisal Institute, The Internet and Appraising

Appraisal Institute, Standards of Professional Practice

California State Board of Equalization Courses:

- #1 Introduction to Appraising for Property Tax Purposes
- #2 Appraisal of Single Family Units By Cost
- #3 Residential Unit Appraisal
- #5 The Income Approach to Value
- #7 The Appraisal of Rural Property
- #8 The Appraisal of Machinery & Equipment
- #9 The Appraisal of Possessory Interest
- #18 Audit Procedures
- #20 Appraisal Mathematics
- #52 The Appraisal of Williamson Act Property
- #55 The Appraisal of Income Producing Properties

SEMINARS and CLASSES

- Rates and Multipliers Work Shop
- The Professional Guide to the URAR,
- Effective Appraisal Writing,
- Case Studies in Limited Partnership and Common Tenancy Valuation,
- Condemnation Appraising Basic Principals and Applications,
- Condemnation Appraising Advanced Topics and Applications,
- Federal Land Exchanges and Acquisitions,
- Automated Valuation Models,
- Factory Built Housing,
- Appraising Residential Income properties,
- Title and escrow for appraisers,
- The Internet & Appraising,
- Appraisal Institute Federal & State Laws and Regulations Workshop,
- USPAP Update Seminar,
- HUD Reporting Practices and Appraisal Techniques Training Workshop,
- AIREA New Residential Appraisal Report Seminar,
- Litigation Seminar,
- Easement Valuation Seminar,

CERTIFICATIONS

Certified appraiser for property tax purposes in California

California State Board of Equalization Advanced Appraiser Certificate

Certified as an expert witness in U.S. Bankruptcy Court, Modesto & Oakland, California

Certified as an expert witness in the following counties:

- MARIPOSA
- AMADOR
- TUOLUMNE
- CALAVERAS
- MADERA
- LOS ANGELES
- NAPA

Guest lecturer California Grand Jury Seminars

Guest lecturer Merced College appraisal classes

Guest lecturer California Assessor's conferences

Contributing writer, various publications

Instructor, hotel valuations, California Probate Referees

Instructor Income Approach To Value - Board Of Realtors

SERVICE POSITIONS

Commissioner - Sonora Traffic and Parking Commission

Past Director - Historical Sonora Chamber of Commerce

Member Tuolumne County Board of Realtors

Foreman 1986-87 Mariposa County Grand Jury

Past Chairman , Mariposa County Area Planning Body

Past Member Executive Board, Yosemite Credit Union

Past President , Mariposa County Employees Association

Past Member Steering Committee, California State Exposition

Affiliate Member Mortgage Lenders Association of Tuolumne County

Past Board Member / Secretary Sonora Improvement Association

Past State Director California Probate Referee's Association

EXAMPLES OF PROJECTS APPRAISED

COMMERCIAL

Hwy 108 and Maag/Oakdale
 Creekside Professional Center/Angels Camp
 Foster Center/Sonora
 CCWD Headquarters/San Andreas
 East Sonora Building and Medical Center
 14520 Mono Way/Sonora
 31 & 35 N. Washington St / Sonora
 Wendy's Restaurant/Modesto
 Apple Farm/Angels Camp
 Berg Property/ Groveland
 Pioneer Village/Mariposa
 Sonora Sports Center/Sonora
 Canepa Enterprises
 21994 Twain Harte Drive/Twain Harte
 300 Tom Bell Road/Murphys
 Big 5 Sporting Goods/Sonora
 Sonora Express Lube
 Washington Square Professional Center/Sonora
 Chief Auto Parts Store
 California State Automobile Assoc. Building
 Blockbuster Video Building
 Sylva Lane Medical Building
 Cedar Investments Building /Sonora

21,500 SF Retail Center
 8,900 SF Office Building
 39,872 SF Shopping Center
 10,800 SF Office Building
 45,630 SF of Office/Retail/Shop
 23,100 SF Office Building
 9,800 Square Foot Office & Restaurant Building
 2,315 Square Foot Restaurant
 6,110 Square Foot Restaurant
 14,155 Square Foot Shopping Center
 15,640 Square Foot Shopping Center
 14,800 Square Foot Sports Facilities
 1,200 Square Foot Dental Office
 2,001 Square Foot Dental Office
 2,200 Square Foot Dental Office
 Proposed 9,400 Square Foot Retail Building
 Proposed Quick Lube Auto Operation
 6,066 Square Foot Office Building
 6,000 Square Foot Retail Building
 5,002 Square Foot Office Building
 6,000 Square Foot Retail Building
 1,800 Medical Office Condo Building
 6,904 Square Foot Office Building

SUBDIVISIONS

Mill Woods Unit 5/Arnold
 Mill Villa Estates/Sonora
 Columbia Vista Estates/ Columbia
 Apple Valley Estates/ Sonora
 Greenly Oaks Townhouses/Sonora
 Mountain Ridge Estates/Sonora
 Oak Ridge Estates/Burson
 Gold Strike Heights/San Andreas
 Black Oak Estates/Twain Harte
 Greenhorn Creek/Angels Camp
 Mill Woods/Arnold

Proposed 21 Lot Subdivision
 90 Unit Manufactured Home Subdivision
 24 Unit Subdivision
 158 Unit PUD
 48 Unit Townhouse Subdivision
 26 Lot Subdivision
 16 Lot Subdivision
 Proposed 83 Lot Subdivision
 3 Phase Subdivision
 Proposed 19-lot bulk sale
 Proposed 19-lot Subdivision

HOTEL/MOTELS

Meadowmont Lodge/Arnold
 10301 Willow Street/ Jamestown
 Buckmeadows Lodge/Groveland
 Gables Cedar Creek Inn/Twain Harte
 Muphys Inn Suites
 Best Western Cedar Inn Suites
 Imperial Hotel
 Holiday Inn/Mammoth Lakes
 Bridgeport Inn
 Villager Inn/June Lake

19 Unit Motel
 20 Unit Motel
 50 Unit Motel/22,310 Square Feet
 5 Unit Motel with Residence
 70 Unit Motel Suites
 38 Unit Motel Suites
 Hotel, Restaurant and Bar
 71 Unit Motel, Restaurant, Bar
 29 Unit Motel, Restaurant, Bar
 22 Unit Motel

MINI-MART/GAS STATIONS

Miner Resort/Mini-mart
 Canepa Enterprises
 The Outpost
 Chip's Chevron Station
 The Buffalo Stop/Wallace
 Exxon Station/Sonora

Restaurant & Mini-Mart/Gas Station
 Mini-mart & Gas Station
 2,400 Square Foot Mini-Mart/Gas Station
 Gas Station & Mini-mart
 Mini-Mart/Gas Station
 Mini-Mart/Gas Station

SPECIAL USE PROPERTIES

Tuolumne Co
Tuolumne Co

Tuolumne Co
Calaveras Co
Tuolumne Co. Airports
Foothill Community Church/Angels Camp
SkyLake Ranch Camp/Ahwahnee
Whispering Pines Camp
Cherry Valley Golf & C.C.
Rankin House/Sonora
J.C. Fremont Hospital
K-Arrow Ranch/Jamestown, CA
Tuolumne Parks and Recreation
Tuolumne County Public Works
New Melones Lake Marina
Almond Pavilion/Oakdale
Indian Flat RV Park/El Portal
Cino House, June Lake

Appraisal of the Jamestown Gold Mine Site
Appraisal of all major government centers, including
Court House, Hospital, Jail, Admin Buildings and
Library

Appraisal of New Justice Center Land
Appraisal of New Justice Center Land
Shop, Hanggers, RV Spaces, House
13,300 SF Church and School
54 Acre Youth Camp w/27 Buildings
27 Acre Youth Camp
18 Hole Golf Course, Residential Lots, Commercial
4,000 Square Foot Historic Office Building
County Hospital and Skilled Nursing Facility
Youth Camp & Working Cattle Ranch
2 Parcels/Old Railroad Bed
Landfill Impact Survey
Marina & Mini-Mart
9,489 Commercial & Special Use Building
RV Park and Campground
15,000 sf Log Cabin

INDUSTRIAL

Wallace Mini Storage
Springfield Mini Storage
San Andreas Mini-Storage
Murphys Mini-Storage
San Andreas Industrial Park
Industrial Way/Sonora
R & L Trucking
Fibreboard Corp.

125 Mini-Storage Units
265 Mini-Storage Units
99 Mini-Storage Units
55 Mini-Storage Units
4 Industrial Buildings
2,800 SF New Shop
5,000 Square Foot Building
7 / 5 to-20 Acre Lot Industrial Park

RURAL LAND

Kautz Winery
Gardella Ranch/Tuolumne Co
Gardella Ranch/Stanslaus Co
Zimmerman Property/Greeley Hill
AJ Land Company/Mariposa
JG Four Ranch/Angels Camp
Long Ranch/Mariposa
Rosasco Ranch/Jamestown

160 Acres of Development Land
1,731 Acres of Range Land
253 Acres of Irrigated Pasture
441 Acre Ranch/Range Land
3,351 Acre Mining and Grazing Property
2,333 Acre Ranch
2,200 Acre Ranch
2,970 Acre Ranch

EASEMENTS, DIMINUTION IN VALUE

Garamindi Ranch/Calaveras Co
EBMUD/Calaveras Co
Sanguinetti/Calaveras County
Gardella/Cal Trans
Summerville High School/ Tuolumne
City of Sutter Creek
Mariposa County
Cherokee Road/Tuolumne
Mariposa Public Utilities
Tuolumne County
City Of Angles Camp
CCWD

Conservation Easement
Conservation Easement
New Road Taking
Diminution in Value of Non-Adjoining Property
25 Acres Taking For Sports Facility
Road Widening
Road Expansion
Proposed Road Widening
Taking of 3 Parcels Involving Pipelines
Easements for Hiking Trails
Pipe line easments
Pipe line easments

PARTIAL INTEREST VALUATIONS

Kronberg Estate
Thompson Estate

50% Partnership Interest
25% Partnership Interest

Chalenor Estate
Willis Estate
Delgado Gift
Lopes Gift
Gansberg Estate

25% Undivided Interest
50% Undivided Interest
33% Undivided Interest
12.5% Partnership Interest
Various Undivided Interest

Work Experience

ASSESSORS OFFICE

With the Mariposa County Assessors Office I started as an appraiser and within 6 years worked my way up to the Chief Appraisers position. As the office had no Assistant Assessors Position I acted as the second in line under the assessor. In this capacity I was in charge of the appraisal staff of 4 real estate appraisers and one auditor appraiser. As part of organizing the staff I developed and implemented a comparables database that is still used by the office today.

Other duties performed included all the possessory interest appraisals including those within Yosemite National Park, represent the assessors office in all assessment appeals, assist in budget preparation, dealing with the State Board of Equalization during assessment practice surveys and when resolving legal issues for the office, and handling all complex commercial appraisals. I had an excellent knowledge of the Revenue and Taxation Code, and Board Rules.

I was also in charge of the Williamson Act contract program for the office. In this capacity I oversaw the valuing of the Williamson Act properties, review of contracts and developed a reporting system and automated valuation system.

During my tenure in the office I had the opportunity to be involved in all day-to-day operations of the office and preparation of the roll. I coordinated the appraisal staff with the clerical staff and handled public inquiries and problems involving procedures and appraisals.

WRIGHT APPRAISALS INC

This company was started with myself and one appraiser trainee. Initially it was predominantly a residential appraisal company that developed over 25 years into the Sierra Foothills largest appraisal company with 4 commercial staff appraisers, 3 residential staff appraisers and 2 contract staff appraisers, a building inspector and office staff.

We are recognized as one of the best Commercial and Litigation firms in our area. As can be seen in my resume, I have handled some very complex appraisals, as examples; the valuation of the Jamestown Mine Site for the County of Tuolumne, a wind generation eminent domain case and the appraisal of the sites for the new law and justice centers for both a Tuolumne and Calaveras County. I have worked closely with Tuolumne County in the appraisal of their real property and have appeared before the board of supervisors with the County CAO in doing presentations for the board. As an expert witness I have testified many times in Eminent Domain cases, diminution in value cases and valuation cases.

Also in this capacity in working with several of the local counties I have become familiar with the Megabyte computer system employed by Mono County. Running my own company requires a complete understanding of computer systems, networks and programs.

CALIFORNIA PROBATE REFEREE

For 19 years I have held the state appointed position as California Probate Referee. I serve 5 counties including Mono, Tuolumne, Madera, Mariposa and Merced. As probate referee all items in an estate that is probated in the superior court is valued by me. Over the last 10 years this has ran between 400 and 600 cases annually. This includes real estate, stocks/bonds, vehicles, personal property, businesses, corporations and notes. It requires knowledge of the state probate code, working with a high volume of work on a timely basis and direct contact with attorneys and the court.

Please consider my qualification for the Assessors position along with my desire to relocate to Mono County.

Wright Appraisals Inc

A Professional Appraisal Firm

Sept. 26, 2012

The Honorable Mono County Board Of Supervisors

Application for Mono County Assessors Position

I wish to be considered for the position of Mono County Assessor. I have 35 years experience as an appraiser including work as a Chief Appraiser for an assessors office, running my own real estate appraisal firm and 19 years as a State Probate Referee for 5 California counties including Mono County. I have an extensive knowledge of the assessors office and Revenue and Taxation Code, have run my own large office with a staff of 10 employees and have an intimate knowledge of Mono County through my Probate work and commercial appraisal work for banks and attorneys. Work as a probate referee and in the assessors office has given me the opportunity to value not only real estate but also personal property and businesses. Being raised on a cattle ranch I have an appreciation for rural locations and the east side of the Sierras is one of my favorite fly-fishing destinations.

Please consider my resume along with the following summary of my experience. If you have any questions, please feel free to call.

Sincerely,



R. Michael Wright,
President

State of California Certified General R.E. Appraiser #AG006177

Wright Appraisals, Inc.
10000 Highway 100, Suite 100
Crestline, CA 92324
Phone: 951-234-1111
[Mike@wright-appraisals-inc.com](http://www.wright-appraisals-inc.com)

R MICHAEL WRIGHT
CALIFORNIA REGISTERED APPRAISER

ROXANA STOBAUGH
CALIFORNIA REGISTERED APPRAISER

RANDALL SELANDER
CALIFORNIA REGISTERED APPRAISER

CHRIS HOWELL
CALIFORNIA REGISTERED APPRAISER

TERESA HOUSTON
CALIFORNIA REGISTERED APPRAISER

JIM McCUTHEON
REGISTERED

BRANDI OGLE
CALIFORNIA REGISTERED APPRAISER

MELISSA NOEL
CALIFORNIA REGISTERED APPRAISER

SUPPLEMENTAL QUESTIONNAIRE

For

Michael Wright

Question 1

While the chief appraiser at Mariposa County Assessors office, I was in charge of the appraisal office with up to 6 appraisers, the auditor appraiser and coordinated the appraisal division with the clerical staff of 4. In this capacity I was in charge of all programs related to the appraisal of property including Williamson Act, possessory interest, commercial appraisals, ranch and rangeland and audits. As Yosemite National Park is located primarily with in Mariposa County there were a great deal of possessory interest appraisals relating concessionaires will as well last Park employees.

In my office as an independent appraiser and state probate referee I have had up to 6 residential appraisers and 3 commercial appraisers along with support staff. Between the probate referee's position and the fee appraisal office we performed 1200 appraisals annually during peak years and 600 appraisals annually on slow years. The annual budget would run between \$250,000 and \$500,000, depending on the year.

Question 2

I would rate my management skills as a 9. This because I think there is always room for improvement on any job.

I think there are several things that highlight my management skills. One is the running of the probate referee's position that I am appointed to. In this capacity I have 5 California counties that stretch from the Nevada border to the coast range on the West and encompass a wide variety of properties from rural, agricultural, industrial, commercial and the appraisal of personal property, stocks and bonds, corporations, partnerships, vehicles and other personal property. I have managed this wide region and complex appraisals with the assistance of only one staff member. This requires extensive organization and preparation in order to timely prepare the appraisals and return them. This process is somewhat similar to the mass appraisal done in an assessor's office.

Prior to my becoming the chief appraiser, the appraisers within the assessors office had no coordination between each other on the collection of sales data. Each relied upon their own data from within their region and consequently could miss important indicators from surrounding areas. I developed and built a database that is still used today to input all sales data and allow queries by each appraiser that enhanced the data they have available and increase the accuracy of their appraisals. This database was used as a basis for an adjoining counties sales data program and it too is still in use today. I also developed a database for the

Williamson Act to track the reporting and calculations determining the carrying capacity and rents for each property.

Question 3

There are several major challenges that I see for the assessors office in the near future. One is tracking of the prop 8 properties to assure that they are looked at and adjusted appropriately. Also, the last assessment standards survey from the State Board Of Equalization pinpointed several items that the office needed to look at. The biggest of these items was in the possessory interest program. Steps need to be taken to make adjustments and expand these programs so that are brought in to acceptable compliance.

One of the most obvious challenges for the next 5 years will be dealing with the budget that is available to the county as a whole, and the assessors office in particular. In this regard the office will be reviewed to look for ways to make it more efficient by automation or change of policies, while maintaining an adequate service level. Having been in private practice I fully understand the challenges of working within budgetary constraints, which can vary from year to year.

Question 4

While working with the assessors offices I provided reports for various purposes that were taken from our office operating system and database files. While we did not have the Megabyte system at that time, I am somewhat familiar with it in my work with other counties in California that to operate on the Megabyte system.

In my private practice I deal with up to 10 different MLS databases, US census data, US Labor Bureau data, State Board Of Equalization data, California Department of Finance data and 4 different private data services. In dealing with individual counties I use their GIS systems for gathering information from the Planning Department and developing individual property characteristics. These are used extensively in developing appraisals, market trends, and economic outlooks.

I have not had training on AutoCAD or ArcGIS but would rely on my cadastral mapper to learn about the systems so that I may better supervise that position. Also as stated earlier I have the ability to develop databases and done so in my own private business for both sides of my office rely on the databases for office operation as well is appraisal operation.

Michael W. Austin

Professional Experience

2004-Present County of Madera, Assessor's Office Madera, CA
Supervising Auditor-Appraiser

- Plan and direct the daily operations, including organizing and managing all auditor-appraiser and clerical functions of the Auditing Division.
- Develop new accounting/auditing/operating and or technical policies and procedures for the division based upon new regulations, new property tax laws or California court cases.
- Interview, select, train, instruct, supervise, evaluate, and maintain confidential information on all certified, technical and classified staff.
- Represent the department before the Madera County Assessment Appeals Board, and or settle complex valuation appeals.
- Maintain auditing standards & accounting principles to ensure a full scope of compliance with Federal, State & Local regulatory agencies.
- Perform real property appraisals of industrial, commercial and agricultural properties for the county.
- Complete the most complex & problematic audit-appraisals of industrial, commercial and agricultural properties for the county.
- Prepare statements and reports required by government agencies on mandated programs whether Federal, State or Local funding.
- Assist in preparation & management of the 2.2 million operating budget.
- Coordinate data processing requirements, implement daily, weekly & monthly adjustments, maintain records & account for & monitor necessary changes to complete the county's annual property tax roll exceeding 11.5 billion dollars.

2001-2004 County of Tulare, Assessor's Office Visalia, CA
Auditor-Appraiser

- Completed complex audit-appraisals of industrial, commercial and agricultural properties and or businesses.
- Compiled personal property and fixture appraisals in connection with business property statements.
- Performed mandatory and non-mandatory property tax audits.
- Assist with the settlement of complex valuation appeals.
- Resolve various grievances from taxpayers.

1996 - 2001 County of Madera, Assessor's Office Madera, CA
Auditor-Appraiser III

- Completed complex appraisals and audit-appraisals of industrial, commercial and agricultural properties and or businesses.
- Compiled personal property and fixture appraisals in connection with business property statements.
- Performed mandatory and non-mandatory property tax audits.
- Assisted with the settlement of complex valuation appeals.
- Resolved various grievances from taxpayers.

1994-1996 Paul Mazuski, CPA & Associates Fresno, CA
Controller/Accountant

- Planned and directed the daily operations of an accounting practice.
- Maintained, reviewed, and or adjusted financial records for multifaceted corporations, partnerships and individuals. Maintained and or developed accounting internal controls, closed, opened, reviewed, analyzed and balanced accounting books and records.
- Analyzed, reviewed, and or prepared reports from and to various Federal, State and local taxing agencies concerning tax audits and or tax appeals.

1983-1994 County of Kings, Assessor's Office Hanford, CA
Chief Auditor-Appraiser/Chief Appraiser

- Planned and directed the daily operations, including organizing and directing all professional, technical and clerical functions.
- Developed new accounting/operating and or technical policies and procedures for each division with the department based upon new regulations, new property tax laws or California court cases.
- Interviewed, selected, trained, supervised, evaluated, dismissed and maintained confidential information on all certified and classified staff.
- Completed complex industrial, commercial and municipal appraisals and audits of accounting records, fixed asset systems, settlement of valuation appeals, and handled all other protests from taxpayers.
- Maintained departmental financial records and accounts using a combination of various modified manual and automated accounting systems. Monitored internal controls concerning daily cash receipts, daily valuation adjustments, daily ownership transactions, weekly permit additions, accounts payable, purchase orders, bi-weekly payroll, accounts receivable, inventory control and reconciliation worksheets of accounts within the department.
- Reviewed various County and City Public works budgets for government improvement projects funded by tax increment bonds, general obligation bonds and redevelopment tax exempt or taxable bonds in an annual effort to account for proper property tax treatment of adjacent property owners.
- Prepared and review statements and reports required by government agencies on mandated programs whether Federal, State or Local funding.
- Analyzed, prepared and managed a million dollar operating budget, including contracting/negotiating for technical expertise and or materials and equipment, dealing with workers compensation and state disability claims and assisting outside auditors reviewing the operations of the Assessor's Office.
- Compiled and completed all data processing requirements necessary to complete the county's property tax roll exceeding 3.5 billion dollars.

Education

1976-1980 California State University, Fresno Fresno, CA
B. S., Business Administration/Accounting

1974-1976 West Hills Community College Coalinga, CA
A. S., General Education/Business

Professional Associations

2008-2009 **President;**
Chief Auditor-Appraisers Association of California
2005-2009 **Treasurer;**
Management Association of Madera County

Community Service

Kiwanis Club of Hanford
Fresno State Alumni Association
Fresno State Marching Band Alumni Association
Salvation Army
Kings County Kiwanis Clubs Shots for Tots

Accounting Practice

March 1981 thru present
I have owned & operated Austin, Austin & Co P.C. for over 30 years
Our firm does accounting, auditing & income taxes for the past 30 years
for Doctors, Manufacturing Retail owners. We have had contracts
with Fresno County & Madera County for accounting & auditing services
Some our clients annually had 200 to 4,800 employees that we
do Financial Statements, Fed State + Local Income Tax Payroll Tax returns
941's & DE-7 & DE-6 & usually file W-2's & all reports

Addendum to Mike Austin Application April 29, 2013

Assessor--Supplemental Questionnaire

- 1) Describe your experience in the Assessor's office managing the department, or a major division of a organization with respect to:
a) number of employees, b) size of budget and a variety of programs.

As the Chief Appraiser of Kings County, I supervised 22 employees for the County Assessor's Office. The Department was made up of assessment clerks, technical draftspersons, field appraisers, auditor-appraisers, a senior appraiser and an office supervisor. My responsibilities included checking on daily clerical processing of recorded deeds and issued permits, verifying collection of transfer/sale data being properly entered into the data base, making sure the field appraisers and auditor-appraisers were timely receiving, completing and turning in their finished appraisal/audit work, and the seniors' reviewing and preparing the documents for keying and following the revised values while updating the current assessment roll.

In Madera County, as the Supervising Auditor-Appraiser, I currently supervise 3 Auditor-Appraisers and one assessment clerk in managing the Business/Audit division for the Assessor's Office. My responsibilities include checking on clerical processing of Business & Ag Property Statements and the auditor-appraisers timely receiving, completing their finished appraisal/audit work & reviewing and verifying the revised values in updating the current assessment roll.

In both Madera & Kings Counties, I was in charge of coordinating the clerical processing of the inflow of the Business and Ag Property statements along with the Ag Preserve Production statements, making sure the land rental data and/or structural cost data reported on the annual statements is being transmitted to the Real Property sections and then verifying the auditor-appraisers and/or the appraisers maintaining their respective data bases, completing their evaluation procedures and updating the adjusted values to the current assessment roll.

The above was being done in conjunction with scheduling staff for SBE educational course training, departmental and individual appraisal, procedure and policy training sessions.

- a) Number of employees;

As detailed above.

Additionally, in evaluating the job performance of staff, in Kings & Madera Counties, I prepared and/or reviewed annual written performance evaluations on all staff members. I have also had the great opportunity to be able to hire some staff along with the difficult matter of determining who will be laid off & taking on the most unfortunate task of terminating staff

- b) Size of the budget.

In Kings County the budget was just under \$ 1.3 million. In Madera County the budget is a little more than \$ 2.0 million exclusive of the Property Tax Admin Fees & other data sale reimbursements.

- c) Variety of programs

The 3 counties I have worked in all have utilized the Megabyte program for their Property Tax Management System. I have had the opportunity to be on focus groups in order to development additional enhancements to the program according to 22 different Assessor's offices. I have been on teams of Assessors, division chiefs & clerical supervisors developing, bata testing & implementing an audit-appraisal program, a MOHO valuation program & a Prop8 regression sales program & an appeals database program.

- 2) Rate your management skills on a scale of 1 to 10 with 10 representing excellent management skills. Provide three examples from your past work experiences that demonstrate your selected number is accurate.

I believe my rating would be a 9, I am not perfect, but I continue to learn & develop new policy & procedures

In the 3 counties that I have been employed, I continue to believe in a hands -- on approach in a Macro-Management environment with constant & consistent interaction between Management & staff. In all cases, I believe most staff desire to be led, given direction and appreciates a supervisor who works efficiently and smart and makes the job enjoyable. That effective work ethic and philosophy becomes infectious and has increased morale and has increased production.

At the time I was hired as the Supervising Auditor-Appraiser in Madera County the Business/Audit division was in disarray. The section had very little direction during the prior year due to the retirement of the former long-term supervisor. The staff finished only 1 audit per auditor during the prior year. The Business and Ag Statements were not being processed in a timely fashion. The Boats, Airplanes and Mobile Homes were consuming an exceptional amount of staff time. Roll Corrections accounted for over 14% of the divisions' annual workload.

I developed a workable management plan that delineated and re-aligned workload elements, defined time constraints and detailed my goals and expectations of each staff member. Our goal was to minimize roll correction by timely processing the workload elements while increasing quantity and quality of the Mandatory Audits.

Today, each staff auditor-appraiser completes a minimum of 20 audits per year, is assigned and responsible for the annual processing of the Business and Ag Statements along with each auditor is being expected to monitor the completion of their respective Airplane, Mobile Home and Leasing company elements within the division. The management plan successfully challenged staff members to expand their comfort zone, which allows them to grow, mature and prosper within the assessor's office. This directional plan attained the goal of decreasing the annual Roll Corrections to 6% of the workload and created the time to concentrate on substantially increasing the audit production over these past 8 years.

Additionally, my goal as a manager is to develop and implement policy and procedures that will improve operating efficiencies for the County. I believe these next two procedure enhancements for which I was a team member are excellent examples of my analytical and managerial skills that are worth considering.

a) Audit Modeling Program

This was a team effort by a select group of Audit Managers & Elected Assessors within the Megabyte family of Counties. This group set out to design, create parameters, establish guidelines in order to develop a program with the help of the (Megabyte programmers) that utilized the Counties' five year historical database (assets on the system) that was able to calculate variance reports that would tie Taxpayer's General Ledger asset totals to the data maintained within the counties' valuation system. This system enhancement created Valuation Audit Reports per audit year by updating the existing database with asset changes (auditor or clerical keyed) tying to the total General Ledger Asset Costs of the taxpayer while automatically calculating an adjusted value & displaying the variance per year. This report would be sent to the Taxpayer detailing by audit year the changes/adjustments & resulting total value difference. This program saves a minimum of 10 hours per audit of valuable auditor time regarding calculating asset cost & valuation differences, explanations to the taxpayer and /or uploading the changes to the database.

b) Mobile Home Valuation System

This was another team effort by a select group of Appraisal Managers & Elected Assessors within the Megabyte family of Counties. This group set out to design, create parameters, establish guidelines in order to develop a program with the help of the (Megabyte programmers) that utilized the Counties' historical database (MOHO attributes & FBV's) that would be able to annually appraise Mobile Homes in the county. This group set out to determine a comparability matrix utilizing square foot costs according to the Make, Model, MFG year & size of each MOHO within a county to the annual updated square foot costs & depreciation factors developed by the different agencies & using their published MOHO valuation guides. This system enhancement created a MOHO Valuation Report that calculates an annual value using the SBE MOHO Value guide with our database attributes and compares the result to the FBV & enrolls the lesser of the two values. We also created an override that allows the appraiser an option to impute a value for any user defined reason. Today we are able to value over 2,100 MOHO's in two weeks with one auditor and before we created this model system, the valuation process took a minimum of four months for the same auditor to complete.

3) What are the major challenges facing the Assessor's Offices in California in the next three years.

A) Valuation Increases exceeding the 2% maximum increase according to Prop13.

In my discussions with my counter parts in various other California Counties, ie Chief Appraisers, Chief Auditor Appraisers during our twice a year meetings/conferences it appears values are increasing for the 2013 assessment year.

Specifically, in Madera County, we are seeing various areas of increasing values of between 7% to 11% & other areas with increases of 2% to 5%, and some areas with no increases. Our computer model will define the subdivision increases by a regression analysis & assign values based upon specific criteria we set up. However, the mountain areas & farming areas of the county have so many valuation variables it is virtually impossible, even within the same books to do a computer application that could do an adequate comparison with our sales comparables. Each one of these valuation reviews will have to be done individually & manually, a time consuming endeavor.

The taxpayers do not realize or understand the consequences of California Revenue & Taxation Code Sec 51, or (Prop 8 as it is commonly referred to) and the fluctuations in value it can cause. Families living & working together in different parts of the county or even other counties nearby will begin to see valuation increases that they will not expect and or appreciate.

B) Budget constraints to hire more staff

The above value reviews pursuant to Prop 8's may require physical inspections, manual corrections & various discussions with taxpayers. This will put our staff in a adversarial position to explain the law & detail how we came to our value conclusions. We will not be able to hire staff due to budget problems that have been on-going for the past 3 years. Some of our more experienced staff have retired, some of our replacements have been furloughed and or we have suffered additional layoffs.

C) Appeals will increase

Taxpayers will be upset because government cannot fix the problem fast enough & will file protective appeals. County Administration staff will have more work to handle due to the increase in filings. The Assessor's, Tax Collector & Auditor's offices workload will increase based upon the filings. The experienced staff will be called upon to do more with less & moral & productivity continues to decrease & now the mistakes become overwhelming to all.

- 4) Describe your experience in interpreting and understanding data in various forms, including :
Megabyte, mapping using ESRI ArcGIS, AutoCAD drawing files, and database files.

This was a team effort by the managers of the Madera County Assessors' office within the Megabyte family of Counties. This group set out to design, create parameters, establish guidelines in order to develop a program with the help of the (Megabyte programmers) (IT programmers) (drafts people ArcGIS) that utilized the Counties' historical database (Residential attributes, Sales Prices & Dates of Sales) that could be used to compare the historical factored base year values to the current market values of all properties within the county. This group set out to determine a comparability matrix using the Megabyte database files, the improvements' effective year built, square footage of the residence, sales prices and dates of sales all within various community areas in order to develop a mathematical factor for the use in adjusting/decreasing the taxable values in any given year. We believed by calculating an Index Factor by year, by location we would be able to adjust prior years taxable values, compare those values to current values and be able to enroll the lesser of the two values for that year.

Our first assignment was to determine the data elements within the Megabyte System that were relevant and the Global data set could be accessed with ArcGIS, an Access Data Base program. However, after requesting several sets, the data base layer elements had large gaps of information missing. The data missing was the improved properties' attributes, the situs addresses, square footage, effective year built, number of beds & baths, number of rooms, fireplaces which are the characteristics that we need to use to compare to each sold property to each other. Our Global data file had over 60% of the data elements missing. We thereafter planned, organized, directed and prioritized the work of the clerical staff and the appraisal staff to interpret, assemble, analyze and produce & update the Megabyte Systems' characteristics. After completion of the two month project, we even brought in extra help we tightened up policy & procedures to continually capture the data on all of our annual property sales in order for us to compare the transfer & new construction assigned values on all parcels back to 2002 to the current market value sales. Our usable data (sales) were very limited in specific areas so we yielded & developed data points to capture all sales continuously three times a year. This method set up comparability trends for which we calculated indexes that we could use to adjust/compare our prior years taxable values to the current market values to the assessment year. For the Jan 2009 lien date we reviewed over 21,000 parcels and reduced 17,000 parcels by a total of one Billion dollars in value with 38 staff. During the next fiscal year we lost 13 staff members to budget cuts, but we were still able review 18,000 parcels adjusting 14,000 parcels down by another 800 million. If we did not have the forethought, the courage to analyze this problem, create a method to resolve the issues and implement this procedure we would still be doing 2009 tax roll corrections & resolving assessment appeals today.

Michael Austin

April 30, 2013

Teresa Neely, Human Resources Dept
Mono County Human Resources
PO Box 696
Bridgeport, CA 93517

Dear Ms Neely;

This letter will address my compliance with Government Code Section 24002.5.

I have held a valid Appraiser for Property Tax Purposes certificate issued by the California State Board of Equalization according to California Revenue & Taxation Code Section 670 since about June 1980.

I have qualified & earned my Advanced Appraiser for Property Tax Purposes certification issued by the California State Board of Equalization pursuant to Article 8 (commencing with Section 670) of Chapter 3 of Part 2 of Division 1 of the California Revenue & Taxation Code. This certificate was issued to me as of April 10, 1984

I am also certified to perform the duties of an Auditor and/or an Auditor-Appraiser pursuant to California Revenue & Taxation Code 469 and or Government Code Section 15624.

I am excited about this opportunity to discuss my 30 years of experience & qualifications with you & your panel. I believe we could build a good team once I am appointed to the office of the Assessor of Mono County.



Robert Milbrodt

Objective Mono County Assessor

Experience 2006–Present CBRE Sacramento, CA

Commercial Property Appraiser

- Provide appraisal and appraisal consulting services for all types of commercial real estate throughout Northern California.
- Doubled my average monthly billings within the first two years of employment.
- Overcame the presumption in favor of the Assessor's assessed value to prevail on 26 out of 27 property tax appeals, and secured a partial reduction on the 27th appeal.
- Trained two appraiser trainees.
- Received multiple client commendations for customer service, early delivery of assignments, and quality appraisal reports.
- Counted on to perform the most difficult assignments.
- Serve as the in house property tax expert.

1991–2006 Yolo County Assessor Woodland, CA

Real Property Appraiser

- Appraised all property types for property tax purposes; particularly, the most difficult property types.
- Counted on to resolve the most difficult taxpayer complaints, and to work with the most difficult taxpayers.
- Made property tax presentations to community groups.
- Supervised the creation of the first comprehensive countywide GIS database.
- Built valuation models that could run off of the GIS database.
- Helped form the GIS Cooperative to coordinate building, maintaining and sharing GIS data. This group included a member from each City in the County, UC Davis, Sacramento Area Council of Governments, emergency services, and a couple of non-profit organizations.
- Developed Excel and Word templates to automate the valuation process, freeing staff time to enhance the quality of their valuations and work on other projects.
- Automated the valuation of Mobile Homes, Possessory interests, and Taxable Municipally Owned properties, making it possible to eliminate one appraisal position.
- Prepared reports for the Assessment Appeals Board, and in 15 years, never lost an appeal on one of my assessments.
- Represented County employees in contract negotiations for 14

consecutive years, securing four multi-year contracts with across the board increases in salaries and benefits. Where did we find the money?

- Persuaded the County to adopt an "IDEA" team and served on this team to find resources for increasing employee compensation. This team formalized a process for all employees to share in their cost saving suggestions that are adopted by the County.
- Ranked the top appraiser in the department based on work volume and value placed on the tax roll for 14 out of 15 years of service.
- Recognized by the County Administrative Officer as an employee of the year.

Various

California, Japan

Teacher

- Taught in various locations in California and Japan: Economics, Government, Accounting, History, Math, Accounting, English as a second language.
- Collaborated with other teachers in developing lesson plans
- Automated class attendance, assignments, communications, and grading records.

Assembly Agriculture Committee Sacramento, CA

Legislative Consultant

- Drafted and tracked legislation
- Provided bill analysis, and research for the committee, other committees, and various members of the legislature.
- Served as a liaison to industry representatives, and elected and community leaders.

Education

B.S., Agricultural Economics U.C. Davis, Davis, CA
Teaching Credentials, National University, Sacramento, CA.
Graduate study, Northern California School of Law, Sacramento, CA.

Interests

Director, Yolo County Resource Conservation District, Woodland, CA.
Director, Rural RAP, Non-profit organization, Davis, CA.
Drafted, and successfully led the initiative campaign to adopt, the governing land use ordinance for the City of Davis.
Formulated an open space plan for the City of Davis, and successfully led the initiative campaign to adopt its funding mechanism.
Writer, editor, producer of a free community newspaper.
Soccer Coach/Referee AYSO.

Licenses

General Appraiser, Office of Real Estate Appraisers, AG 042814. Active
Advanced Appraiser Certification, Board of Equalization, #7532. Inactive
Primary & Secondary Teaching Credentials, California Commission on Teacher Credentials. Inactive

Supplemental Questionnaire

1. While working for Yolo County, I represented approximately 1,400 employees in contract negotiations, securing 4 multi-year contracts, each with increased employee compensation. This required cooperation with a variety of often competing interests, across all departments within the County, and detailed analysis of the County budget, revenue and cost projections, and examination of department operations as well. Through this process, I convinced the County to adopt a formal mechanism where employees could share in their cost saving proposals that were adopted by the County. At that time, the Yolo Assessor's Office had 27 employees, while automation and reorganization could have cut staffing by half. A well-managed reduction in staff (through attrition for example) would have yielded tremendous cost savings for the County and the opportunity to increase compensation to the remaining employees in the department.

Within the Assessor's Office, I supervised one individual and trained two others in creating the first countywide GIS base map. It took about 6 months at no added cost to the County. The lowest County bid for completing the same work was 24 months and \$150,000. In completing this project, I was tasked with establishing a countywide GIS cooperative committee, including a representative from each city, the Sacramento Area Council of Governments, UC Davis, emergency services, and a couple of non-profit organizations. This committee continues to share datasets and coordinate activities in an effort to streamline operations across all organizations.

As a director to the Yolo County Resource Conservation District, I helped oversee an agency with eight employees, and management of grant programs ranging from \$10,000 to \$3,000,000. These programs delivered water and soil conservation programs, habitat restoration and monitoring, and public outreach.

2. I am proud of my skills and achievements, but not so presumptuous as to rank my own performance. For 14 of my 15 years of service in the Yolo County Assessor's Office, I was rated as the most efficient and most productive appraiser, and I helped to secure multi-year employment contracts with across the board increases in compensation. I completed a GIS base map at a fraction of the anticipated time and expense, and helped to establish a countywide cooperative to share the benefits of a GIS. However, I am most proud of my achievements working with community volunteers, a far more difficult task than working with professionals. I drafted and led a successful initiative campaign to adopt what is now the governing land use ordinance for the City of Davis. I also developed an open space plan, and helped to pass the parcel tax measure that now funds that plan.

3. Assessment offices will continue to be pressured to do more work with less funding. This will be particularly difficult for small rural counties, and for departments that insist on doing business with antiquated procedures. Automation and restructuring office operations to maximize the benefits of automation can make a big difference. Small counties such as Mono, need to pursue alternate sources of revenue: contracting to provide services to other small counties, or contracting other counties to provide services for Mono County (such as mandatory audits), etc.

4. Database programs are similar in structure and operation. While I have not used Megabyte, I have used the CREST database system, and I built applications in Microsoft Access to automate the report generation and valuation of Yolo County's mobile homes, possessory interests, and taxable municipally owned properties.

I used ESRI Arc Info, Arc View, Arc GIS, and AutoCAD in building the first comprehensive GIS base map for Yolo County. In the process, I supervised one employee and trained two others in using these same programs.

Teresa Neely

From:

Sent:

To:

Subject:

Attachments: Professional Resume[1].pdf; Supplemental Questionnaire.pdf; Application.pdf

Dear Ms. Neeley

Enclosed is my application for the Mono County Assessor Position. I am qualified as an advanced property tax appraiser with the State Board of Equalization.

I served 15 years in the Yolo County Assessor's Office performing nearly every function in the department. My efforts focused on maximizing our efficiency and effectiveness. During my service I developed Excel and Word templates to standardize and streamline our appraisal process, created a countywide GIS database, and a countywide GIS cooperative to maintain and share data with public agencies across the region. I built an Access database to automate the valuation of all of the mobile homes, possessory interests, and taxable municipally owned properties in the county.

The department counted on me to perform the most difficult valuation assignments, resolve the most contentious disputes, and work with the most difficult taxpayers, and I was the only member of the department to have none of my values overturned by the Assessment Appeals Board.

For 14 of my 15 years, the department rated me the most productive and most efficient appraiser; for which the County Administrative Officer recognized me as an employee of the year.

It would be a pleasure to lead the Mono County Assessor's Office with this same focus on efficiency and effectiveness. I am mailing a copy of my application, and I will call to confirm your receipt of my application via e-mail. Please, let me know if there is anything further that you need from me, and thank you for forwarding the application for this position.

Sincerely,

Robert Milbrodt

ED DALEY



Objectives

Office of Assessor

Experience

Senior Appraiser 1996 to present day
Alpine County Assessors' Office 99 Water Street Markleeville, CA 96120

Responsible for all real property valuations of all types of properties including new construction and Prop 8 re-valuations (mass appraisals) of residential, income, agricultural and commercial (which includes experience working with and valuation of ski areas).

Also responsible for dealing with appeals to valuations including preparing and performing detailed appraisals and court presentations before the California State Board of Equalization which is composed of the Alpine County Board of Supervisors.

Independent Fee Appraiser 1984-1996 Currently certified, not active
Sierra Appraisals 2540 Lake Tahoe Blvd. South Lake Tahoe, CA 96150

Independent appraiser contractor for residential and income properties, involved in valuations in the Lake Tahoe and Alpine County properties including Kirkwood.

Construction worker/pipe layer 1969-1983 Various construction jobs from underground pipeline to residential and commercial

Skills

- Appraisal and Mass Appraisal including court presentations before the Board of Equalization
- Photography & Photoshop
- Relevant computer skills

Education

Graduate of Lima Senior High School in 1969.

Attended the University of Cincinnati from 1969-1972

Attended Lake Tahoe Community College from 1995 to 1997 and have attended additional courses since that time.

Attended courses offered by The Appraisal Institute from 1986 to 1989 before my Certification by the Office of Real Estate (which permits appraisals in excess of 1 million dollars). I have continued the mandatory continuing education requirements of 56 hours every 4 years including mandatory USPAP (Uniform Standards of Appraisal Practice) classes every 2 years, and am a CSREA California State Certified Real Estate Appraiser in good standing by the Office of Real Estate, part of the Business, Transportation and Housing Agency of the State of California.

References

Tony Creter
Mike Taylor
Rich Ficker

Building Official
Financial Consultant
Salesman

530-541-0126
530-541-2599
760-828-7883

SUPPLEMENTAL QUESTIONNAIRE

- 1) I have been trained to fill in for the Assessor in his absence. This covers all aspects of keeping the office running, including making management decisions if necessary. When we hired a contract employee to rectify a large backlog of work, I was responsible for his training, addressed his questions and reviewed his work. I was responsible for the suggestion we hire a contract employee in the first place rather than a full time employee until we caught up on our backlog of work. This part time contracted appraiser worked well as we caught up on our backlog. As I had anticipated, I have been able to cover the workload since that time, and we did not have the further strain on the budget of the additional (unnecessary) employee.

I further assisted the Assessor concerning budget items and implementing ways to save money. I suggested we complete my annual continuing education program requirements online. Online (distance) education has saved our office considerable travel expenses including gas, lodging, food and travel time. I have also discovered that online learning is demanding and repetitive in nature which encourages better retention of the material presented.

- 2) I would judge my previous management skills in the 7-8 range on a scale of 1-10. However, due to my recent research in the field of local government management and effective supervisory practices, I feel I would be stronger in a supervisory position than before the start of my research.

I got on well in my first supervisory position as a foreman on underground natural gas pipeline installation. I supervised a work crew of 6 construction workers for 2 years. I felt I did a good job in the lead position as I was re-hired for a second year again to be foreman (while others weren't).

My second management position came about while I was a photographer and videographer for RAM Photography in South Lake Tahoe. I opened and managed a digital photo lab for the owner at Harrahs Tahoe from 1995 through 1996. I had a workforce of 4 employees. Tight time constraints on production and delivery created a short timeline for productivity. I stressed a teamwork approach to our daily goal of quick turnaround and delivery. Without each employee respecting and helping each other and working toward this common goal to produce endearing images and memories, the business would have never lasted the years we did.

As noted previously, my third experience in management is the result of being left in charge of the office when the Assessor is absent. This includes answering numerous diverse questions we receive each day regarding assessments, assessment reviews and the appeal process as well as business statements, property profiles, mapping and address issues. I also trained a contract, part time appraiser for the office. This included supervision and review of the quality of his workload.

3) A challenge for the Assessors' office in California is the continued loss of revenue due to the drop in property values in counties where values continue to decline. The loss of revenue can result in employee layoffs, furloughs and cutbacks in office expenses such as travel and continuing education of employees. The drop in property values creates an enormous amount of work for the Assessors' office. All properties with values that have dropped below market value need to be re-valued each year, according to Proposition 8, until they reach their factored base year value, (if they ever do). These appraisals can be much more difficult and more time consuming, often due to unusual market conditions and the lack of 'good' sales (arms' length, @ market transactions).

A consequence of this downturn in market values is the large amount of 'bad' sales; these are transfers of foreclosures and short sales that do not fall under the definition of 'market sales' and are not utilized in valuation of properties and re-valuation of Prop 8 properties. The awareness and tracking of these sales is difficult and also requires much more time in a time where Assessors' office staffing is being cut.

Another challenge currently faces Assessors' offices is a bill before the California legislature is for a split roll. If this legislation were to pass, it includes the potential to cause commercial properties to be re-appraised every 3 to 5 years. The amount of time spent reappraising our commercial roll would utilize is also enormous and would create a need for more appraisers.

Locally, the warming climate could affect the local recreation and tourism industries, threatening both fishing and skiing, and also resulting in loss of revenue in the long term.

- 4) Megabyte is a software database system common in California utilized by counties to produce the roll. It contains property profiles and assessment values, and is utilized in producing the numerous reports warranted by the Board of Equalization. I am familiar with 2 other software database systems containing similar data to produce similar reports, namely CREST and a similar private software database built solely for Alpine County. These software systems should contain the same data but in a different package.

I am aware the GIS (geographic information system) mapping with its' numerous overlays of geographic data (zoning, roads, structures, boundaries, etc.) has great potential to assist us in our work, but needs accurate input data. The local Arc GIS mapping that I encountered unfortunately had many incorrectly located items and inconsistencies, and could not be relied upon for our purposes. I understand we have an update to our GIS that could be more correct and helpful, and I am looking into its' accuracy and usefulness at this time.

We utilize AutoCAD for mapping and building sketches in our Alpine County office, so I am well aware and comfortable utilizing AutoCAD created files, sketches and maps.

I utilize database files daily, and have created numerous databases for storage and utilization of the data for later use as I needed them. I am familiar with inputting data, customizing databases and querying each field. I am familiar with BasicGov files, the Building Departments' Permit database common to both Mono and Alpine Counties.

Charles Edward Daley

4/5/2013

Dear Hiring Manager,

I was excited to read about the Office of Assessor job opening at Mono County. I qualify under Government Code 24002.5 as I have been a Certified Real Estate Appraiser for nearly 30 years, with 16 years as a certified tax appraiser, and 7 years as an advanced certified tax appraiser. In addition to my extensive work experience, I have strong communication, customer service, and administrative skills. My broad background makes me an excellent candidate for this position.

Thank you for your consideration. I look forward to hearing from you to arrange an interview.

Sincerely,


Charles Edward Daley

Senior Alpine County Appraiser