



## MEETING AGENDA

### MONO COUNTY ASSESSMENT APPEALS BOARD

Teleconference Only - No Physical Location

Regular Meeting

December 17, 2020 at 9:00 AM

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#### TELECONFERENCE INFORMATION

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

#### Important Notice to the Public Regarding COVID-19

Based on guidance from the California Department of Public Health and the California Governor's Officer, in order to minimize the spread of the COVID-19 virus, please note that there is no physical location of the meeting open to the public. You may participate in the Zoom Webinar, including listening to the meeting and providing public comment, by following the instructions below.

#### To join the meeting by computer:

Visit

<https://monocounty.zoom.us/j/96463343154?pwd=YktnaG5uUnk3eU4xYjk0QVZ5aUFMQT09>

Passcode: 303148

Or visit <https://www.zoom.us/> click on "Join A Meeting" and use the Zoom Meeting ID 964 6334 3154, Passcode: 303148.

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

**To join the meeting by telephone:**

Dial (669) 900-6833, then enter Webinar ID: 964 6334 3154

Passcode: 303148. To provide public comment (at appropriate times) during the meeting, press \*9 to raise your hand.

**NOTE:** In compliance with the Americans with Disabilities Act if you need special assistance to participate in this meeting, please contact Helen Nunn, Clerk of the Board, at (760) 932-5530. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

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

9:00 A.M. Call Meeting to Order

Pledge of Allegiance

<b>ADMINISTRATIVE BUSINESS</b>	
1.	<b>Approval of Minutes for August 20, 2020 Regular Meeting of Assessment Appeals Board</b> (Oster, Liebersbach, Mills) <u>Recommended Action:</u> Approve minutes (Exhibit A). [20-12-01]
2.	<b>2020 Assess Appeals Board Hearing/Meeting Calendar</b> Review of calendar and upcoming hearing dates.
<b>HEARINGS</b>	
3.	<b>Frank Family Trust Assessment Appeal Applications</b> (1) Parcel No. 022-300-069-000 AAB File No. 2019-013 Assessment Year: 2019-2020 Roll Value: 5,800,000 Stipulated Value: 5,000,000 <u>Recommended Action:</u> Take under submission the stipulation filed by the parties (Exhibit B); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulation; and either (i) approve

	<p>stipulation and waive appearance of applicant or (ii) schedule appeal for hearing. [20-12-02]</p> <p>(2) Parcel No. 022-300-069-000  AAB File No. 2018-009  Assessment Year: 2018-2019  Roll Value: \$6,481,329  <u>Recommended Action:</u> Direct the Chair to approve the withdrawal submitted by the applicant for File No. 2018-009 (Exhibit C). [20-12-03]</p>
<p><b>4.</b></p>	<p><b>West Coast Dental Consultants, Inc. Assessment Appeal Application</b></p> <p>Parcel #860-000-200-000  File # 2019-001  Assessment Year: 2019-2020  Roll Value: \$242,100 Stipulated Value: \$222,100</p> <p>Applicant has submitted a stipulation. In order for the Board to approve the stipulation at today’s meeting, the applicant must waive Notice of Hearing, which was not provided 45 days prior to the hearing. Otherwise, this stipulation will be heard at a subsequent hearing.</p> <p><u>Recommended Action:</u> Take under submission the stipulation filed by the parties (Exhibit D); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulation; and either (i) approve stipulation and waive appearance of applicant or (ii) schedule appeal for hearing. [20-12-03]</p>

**ADJOURN**

# EXHIBIT A

DRAFT MEETING MINUTES  
August 20, 2020  
Page 1 of 4



## DRAFT MEETING MINUTES

### MONO COUNTY ASSESSMENT APPEALS BOARD ANNUAL BUSINESS MEETING

Teleconference Only - No Physical Location

Noticed Hearing and Meeting  
August 20, 2020  
9:00 AM

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9:02 A.M. Meeting called to order by Chair Oster.

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

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

## APPROVAL OF MINUTES

**1. Minutes of the Annual Business Meeting of the Assessment Appeals Board on July 20, 2020.**

Review and approval of minutes of the annual business/administrative meeting of the Assessment Appeals Board held on July 20, 2020 (see Exhibit A).

Action: Approve minutes.

[20-08-01]

**Brown Moved; Liebersbach Seconded**

**Vote: 3 yes; 0 no**

## ADMINISTRATIVE BUSINESS

**Note:**

These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

# EXHIBIT A

<p><b>2.</b></p>	<p><b>Proposed Amendments to the Mono County Assessment Appeals Board Local Rules</b></p> <p><u>Action:</u> Approved proposed amendments to Local Rules, as amended. [20-08-02]</p> <p><b>Liebersbach Moved; Brown Seconded</b></p> <p><b>Vote: 3 yes; 0 no</b></p> <p><b>Liebersbach:</b></p> <ul style="list-style-type: none"><li>• Would like to amend language to say “The postponement can be initiated by submitting a written request to the Clerk or submitting the Hearing Confirmation letter with the appropriate box marked to request a postponement.” See Exhibit B, page 3, first paragraph.</li></ul>
<p><b>3.</b></p>	<p><b>Update on Status of 2018 Horizon Air Assessment Appeals</b></p> <p><u>Action:</u> None.</p> <p><b>Jason Canger, Assistant County Counsel:</b></p> <ul style="list-style-type: none"><li>• Provided update.</li></ul>
<p><b>4.</b></p>	<p><b>Update on Hearing and Consolidation of Frank Family Trust 09-29-08 Assessment Appeals</b></p> <p><u>Action:</u> Approve order consolidating 2018 and 2019 Frank Family Trust 09-29-08 appeals. [20-08-03]</p> <p><b>Liebersbach Moved; Brown Seconded</b></p> <p><b>Vote: 3 yes; 0 no</b></p> <p><b>Jason Canger:</b></p> <ul style="list-style-type: none"><li>• Provided update on Frank Family Trust appeal.</li><li>• Consolidating 2018 and 2019 appeals.</li></ul>
<p><b>5.</b></p>	<p><b>Consolidation of Ormat et al. Assessment Appeal Applications</b></p> <p><u>Action:</u> Approve order consolidating 2018 and 2019 Ormat et al. assessment appeal applications with other Ormat et al appeals already under RTC 1604 waivers.</p> <p><b>Mills Moved; Brown Seconded</b></p> <p><b>Vote: 3 yes; 0 no</b></p> <p><i>Liebersbach abstained from items 5 and 6. Recused self and left meeting.</i></p> <p><b>Jason Canger:</b></p> <ul style="list-style-type: none"><li>• Assessor and Ormat submitted stipulations for 2014 and 2015 tax years.</li><li>• 2018 appeals will expire in November of this year.</li><li>• This item is to consolidate 2018 and 2019 with the previously filed appeals that are currently under waiver with the Board, to avoid the 2-year limit expiring.</li></ul>

**Note:**

These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

# EXHIBIT A

## HEARINGS

### 6. Ormat et al Assessment Appeal Applications

Action: Accept and take under submission stipulations and withdrawals filed with the Board for the resolution of 2013-2019 Ormat et al appeals direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulations and withdrawals.

**Mills Moved; Oster Seconded**

**Vote: 2 yes; 1 no**

Brown voted no.

**Jason Canger:**

- Assessor and Ormat submit stipulations in previous years through 2018 – 2019 tax years.
- Ormat submitted withdrawals of other appeals that the parties did not address or did not feel were necessary.
- Board can approve stipulations or deny and set for hearing.

**Aimee Brewster, Assistant Assessor:**

- Stipulated 2014-016.
- 12, 17, 18 and 19 have all been withdrawn.

*Break: 9:29 AM*

*Reconvene: 10:30 AM*

Board consensus to acknowledge and accept the information provided by Clerk

**Jason Canger:**

- Explained Rule 473 and the important of Geothermal to Mono County.

**Aimee Brewster:**

- Not experts at valuing geothermal.
- Evaluated the previous assessment which was excellent.
- There is a reduction in value for 15-17 because the Assessor did not have all of the information available when he made the valuation.
- Not a base year value appeal - it is a Prop. 8 appeal.

**Barry Beck, Assessor:**

- Does not have to d with 473, a temp reduction in value.

**Brown:**

- Newly discovered reserves for years under appeal.

**Note:**

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# EXHIBIT A

DRAFT MEETING MINUTES  
August 20, 2020  
Page 4 of 4

	<ul style="list-style-type: none"><li>• Asked the Assessor to provide a detailed written explanation of why Rule 473 doesn't apply to a Prop 8 reduction.</li><li>• <u>Asked</u> Ormat whether any appraisal report (whether for valuation/assessment purposes or not) on its real property/ improvements and geothermal reserves more recent than 2013 has been prepared. If so, can they provide a copy?</li><li>• Asked the parties whether there were newly-discovered reserves and/or depletions for the years under appeal.</li><li>• Asked the parties why the Board should approve a valuation based on the 2013 Ormat appraisal when it did not consider the value of geothermal reserves and expressly provided that it was not to be used for purposes other than for IRS reporting.</li></ul>
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**ADJOURNED at 11:05 A.M.**

**ATTEST**

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**PAUL OSTER  
CHAIR OF THE BOARD**

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**SCHEEREN DEDMAN  
CLERK OF THE BOARD**

**Note:**  
These draft meeting minutes have not yet been approved by the Mono County Board of Supervisors

# EXHIBIT B

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



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

## STIPULATION AGREEMENT

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

### BEFORE THE COUNTY BOARD

COUNTY OF                     Mono                    , STATE OF CALIFORNIA

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

Frank Family Trust  
 NAME OF APPLICANT

2019-013  
 APPLICATION NUMBER(S)  
022-300-069-000  
 PARCEL OR FILE NUMBER(S)

### STIPULATION TO VALUE

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

ASSESSMENT YEAR 20 <u>19</u> - 20 <u>20</u> <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	1,475,000	1,475,000	1,475,000	0
IMPROVEMENTS/ STRUCTURES	4,325,000	3,225,000	3,525,000	800,000
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	5,800,000	4,700,000	5,000,000	800,000
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



# EXHIBIT B

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

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

This is a 2019 lien date appeal for a Proposition 8, decline in value. The subject property is a single family residence located on Pine Street in the Bluff subdivision of Mammoth Lakes. The subject has panoramic views of Mammoth Lakes and is highly unique in design, quality, and overall amenities. While a market does exist for the subject, there are few available participants. The comparable sales chosen are considered the best available as of the effective date of the appraisal.

The unadjusted sales within the market approach do not bracket the final value opinion of the subject. This is due to the subject being a super adequacy for its market whereby the use of sales of lesser similarity was unavoidable.

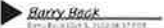
The subject has additional amenities which have not been considered in the market approach, such as a geothermal system, bullet proof walls, safe room, security doors, and hydronic heating. While it is likely that these items are desirable and have substantial value, the market data available is devoid of evidence for such adjustments. Most emphasis was placed on Comparable number one, which has the least overall gross and net adjustments. Comparable two and three are supportive. See attached for comparable sales.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 		DATE EXECUTED <b>10/3/2020</b>
NAME OF AUTHORIZED SIGNER <b>David Baumwohl</b>		TITLE <b>Attorney</b>
FILING STATUS <input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input checked="" type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: <b>93492</b> <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 		PRINT NAME OF COUNTY ASSESSOR <b>Barry Beck</b>
SIGNATURE OF COUNTY COUNSEL 		PRINT NAME OF COUNTY COUNSEL <b>Christian Milovich</b>

### FOR COUNTY BOARD USE ONLY

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

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

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD

# EXHIBIT B

## Appraisal Summary Sheet

	Subject	Comparable 1		Comparable 2		Comparable 3	
Address	265 Pine Street	54 Bridges Lane		165 Pine Street		12 Old Juniper Lane	
APN	022-300-069-000	031-240-023-000		022-300-050-000		032-150-032-000	
Sale Date	1/1/19	7/18/18		6/27/18		11/16/18	
Sale Price		\$4,725,000		\$2,700,000		\$3,200,000	
\$/Sq. Ft.		\$691		\$590		\$591	
Location	The Bluffs	Greyhawk	(\$250,000)	The Bluffs		Juniper Ridge	(\$250,000)
Parcel Size	4.63/0.5+/- useable	0.31	\$250,000	0.37	\$250,000	0.27	\$250,000
View	Panoramic	Panoramic/Similar		Mountain	\$500,000	Mountain	\$500,000
Effective Year	2017	2011	\$30,000	2008	\$45,000	2004	\$65,000
Quality	D9.5D	D9.5D		D8.5D	\$825,000	D9.5D	
Square Feet	7,269	6,834	\$108,750	4,573	\$674,000	5,417	\$463,000
Bed/Bath	4/6,5	5/5.5	(\$20,000)	5/4,5		5/5.5	(\$20,000)
Mechanical/Storage	1196	90	\$82,950	0	\$89,700	139	\$79,275
Heating/Cooling	Hydronic	Hydronic		FAU		Hydronic	
Garage	2,045	569	\$110,700	824	\$91,575	648	\$104,775
Elevator	Yes	No		No		No	
Covered Porch							
Uncovered Porch/Deck							
Condition	Excellent	Excellent		Excellent		Very Good	\$200,000
	Gross Adjustment:	\$892,400	18.89%	\$2,515,275	93.16%	\$1,972,050	61.63%
	Net Adjustment:	\$352,400	7.46%	\$2,515,275	93.16%	\$1,432,050	44.75%
	Adjusted Sale Price:	\$5,077,400		\$5,215,275		\$4,632,050	

Concluded Value by the Sales Comparison Approach =

**\$5,000,000**

# EXHIBIT C

BOE-305-WD REV. 02 (07-15)



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

## ASSESSMENT APPEAL WITHDRAWAL

Mail or fax the completed form to the Clerk of the Board at the address shown.

### APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT <b>Frank Family Trust</b>					HEARING DATE <i>if applicable</i> <b>12/17/2020</b>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <b>PO Box 2549</b>					EMAIL ADDRESS	
CITY <b>Mammoth Lakes</b>	STATE <b>CA</b>	ZIP CODE <b>93546</b>	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER <b>2018-009</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>022-300-069-000</b>
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER
APPLICATION NUMBER	PARCEL, ACCOUNT OR TAX BILL NUMBER

ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: \_\_\_\_\_

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

### CERTIFICATION

***I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.***

SIGNATURE 	DATE <b>10/8/2020</b>
PRINT NAME OF AUTHORIZED SIGNER <b>David S. Baumwohl</b>	TITLE <b>Attorney</b>
COMPANY NAME <b>David S. Baumwohl APC</b>	EMAIL ADDRESS <b>DAVID@BAUMWOHL.COM</b>

FILING STATUS

OWNER    AGENT    ATTORNEY    SPOUSE    REGISTERED DOMESTIC PARTNER    CHILD    PARENT    PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: 93492    CORPORATE OFFICER OR DESIGNATED EMPLOYEE

### FOR COUNTY BOARD USE ONLY

- The withdrawal request is accepted and will conclude any further action on the appeal.
- The withdrawal request is denied. The Assessor has delivered a notice of increase. Your appeal will be set for hearing, in which you will be notified of the date no less than 45 days prior to the hearing date.
- The withdrawal request is denied by the appeals board. In accordance with section 1610.8, the appeals board has the authority to proceed with an assessment review to determine the full value of the property or other issues.

ATTEST BY COUNTY BOARD:

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

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD



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

**STIPULATION AGREEMENT**

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

**BEFORE THE COUNTY BOARD**

COUNTY OF         Mono        , STATE OF CALIFORNIA

**IN THE MATTER OF THE APPLICATION OF:**

West Coast Dental Consultants, Inc.  
 NAME OF APPLICANT

2019-001  
 APPLICATION NUMBER(S)  
860-000-200-000  
 PARCEL OR FILE NUMBER(S)

**STIPULATION TO VALUE**

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

ASSESSMENT YEAR 20 <u>19</u> - 20 <u>20</u> <input type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	57,100	50,000	57,100	0
IMPROVEMENTS/ STRUCTURES	185,000	100,000	165,000	20,000
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	242,100	150,000	222,100	20,000
PENALTY				

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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




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

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 		DATE EXECUTED 8/10/20
NAME OF AUTHORIZED SIGNER Rodney Boyd		TITLE President
FILING STATUS <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR 	PRINT NAME OF COUNTY ASSESSOR Barry Beck	
SIGNATURE OF COUNTY COUNSEL 	PRINT NAME OF COUNTY COUNSEL Christian Milovich	

**FOR COUNTY BOARD USE ONLY**

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

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

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD

Appeal # 2019-001  
APN # 860-000-200-000

<b>Sale Date</b>	<b>APN</b>	<b>Adjusted Sale Price</b>	<b>Size</b>	<b>\$ Per Ft<sup>2</sup></b>	<b>Class/ Type</b>	<b>Effective Year</b>
<b>01/01/19</b>	<b>Subject</b>	<b>\$165,000</b>	<b>2,400</b>	<b>\$68.75</b>	<b>Executive Hangar</b>	<b>2004</b>
03/28/19	860-000-626-000	\$113,000	1,680	\$67.26	Executive Hangar	2006
03/25/19	860-000-504-000	\$129,000	2,016	\$63.99	Town Hangar	1994
03/15/19	860-000-312-000	\$200,000	3,360	\$59.52	Corp 1	2000
09/28/18	860-000-581-000	\$235,000	3,360	\$69.94	Corporate 1	2002
09/04/18	860-000-613-000	\$230,000	3,360	\$68.45	Corporate 1	2002
09/04/18	860-000-739-000	\$115,000	1,680	\$68.45	Executive 1	2002
03/02/18	860-000-354-000	\$95,000	1,688	\$56.28	Town Hangar	1989