

# BOARD OF EQUALIZATION

County of Alpine  
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Markleeville, CA 96120

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## AGENDA

**July 3, 2018 11:00 AM**

Meeting to be held at:  
County Administration Building  
Board Chambers  
99 Water Street  
Markleeville, CA 96120

**1. CALL TO ORDER**

**2. REGULAR AGENDA**

**2.1. Continued deliberation on Changed Assessment No. 2014-05 Supplemental Assessment for Roll Year 2013/2014, Parcel No. 001-310-0120.**

**3. ADJOURNMENT**

The Board will adjourn to the next regular meeting at Alpine County Government Center, 99 Water Street, Markleeville, California.

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Teola L. Tremayne, County Clerk and ex officio  
Clerk to the Board of Supervisors/County Board of  
Equalization  
By: Stephanie Fong, Assistant County Clerk

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** July 3, 2018

**PREPARED BY:** Stephanie Fong, Asst. County Clerk

**TITLE:** Continued deliberation on Changed Assessment No. 2014-05 Supplemental Assessment for Roll Year 2013/2014, Parcel No. 001-310-0120.

**SUMMARY:** The County received the Superior Court of the State of California in and for the County of Alpine Court's Ruling After Trial on May 2, 2018 (Case No. C-16-1319), remanding property assessment appeal (Appeal No. 2014-05) for 581 River Ranch Road for Base Year 2013 back to the Alpine County Board of Equalization for reconsideration of the applicant's appeal.

Attached are all exhibits, correspondence, and briefs submitted by the Applicant and Assessor for Assessment Appeal No. 2014-05. Also attached are the Findings of Fact and the Notice of Decision.

The Alpine County Board of Equalization set June 12, 2018 at 9:00 a.m. to reconsider the appeal. Deliberation was continued to 7/3/2018.

## RECOMMENDED ACTION:

**ISSUE STATEMENT AND DISCUSSION:** The Board is required to find the full cash value of the property from the evidence presented at the hearing and this finding may exceed the full cash value on which the assessment was based, with the result that the assessment will be raised rather than lowered. An application for a reduction in the assessment of a portion of an improved real property and partly personal property (e.g., only the improvement portion or only the personal property portion of machinery and equipment) may result in an increase in the unprotected assessment of the portion or portions of the property. The increase may offset in whole or in part any reduction in the protested assessment.

### FISCAL IMPACT:

1) Budgeted Current Fiscal Year	<input checked="" type="checkbox"/> (Not Applicable)	<b>SOURCE</b>	
2) Total Anticipated Cost Current Year	<u>\$0.00</u>	<input type="checkbox"/> Unanticipated	<u>\$0.00</u>
3) Total Anticipated Cost Annual Year	<u>\$0.00</u>	<input type="checkbox"/> Revenue From Contingency	<u>\$0.00</u>
		Other:	

### FUNDING SOURCE:

**INSTRUCTIONS TO CLERK:** Notice of Decision to Applicant, Assessor and original to Clerk