

BOARD OF EQUALIZATION

County of Alpine
P.O. Box 158
Markleeville, CA 96120

Telephone 530-694-2281
Fax 530-694-2491

AGENDA

June 18, 2019 01:30 PM

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

1. CALL TO ORDER

2. ORAL COMMUNICATIONS

This portion of the meeting is an opportunity for members of the public to address the Board of Equalization on subjects relating to board business. No action can be taken on matters not listed on the agenda.

3. CONSENT AGENDA

These matters are expected to be routine and non-controversial and are usually approved by a single majority vote without discussion. Items can be removed from the consent agenda to be discussed and considered separately.

3.1. Request Approval of Board of Equalization Minutes - 06/04/2019

4. REGULAR AGENDA

5. CLOSED SESSION

5.1. Continued Deliberations on Application for Changed Assessment Appeal No. 2017-06 Supplemental assessment for Roll Year 2016/2017 and Assessment Appeal No. 2018-01 Escaped Assessment for Roll Year 2017-2018, Parcel No. 001-310-0110, JCLG Faith, LLC

6. ADJOURNMENT

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

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

AGENDA TRANSMITTAL



TO: Board of Equalization

FROM: Teola Tremayne, County Clerk

DATE OF MEETING: June 18, 2019

PREPARED BY: Matthew Laster, Asst. County Clerk

TITLE: Request Approval of Board of Equalization Minutes - 06/04/2019

SUMMARY:

RECOMMENDED ACTION: Approve minutes.

ISSUE STATEMENT AND DISCUSSION:

FISCAL IMPACT:

	<input type="checkbox"/> (Not Applicable)
1) Budgeted Current Fiscal Year	
2) Total Anticipated Cost Current Year	<u>\$0.00</u>
3) Total Anticipated Cost Annual Year	<u>\$0.00</u>

SOURCE

<input type="checkbox"/> Unanticipated	<u>\$0.00</u>
<input type="checkbox"/> Revenue From Contingency	<u>\$0.00</u>
Other:	

FUNDING SOURCE:

INSTRUCTIONS TO CLERK:

BOARD OF EQUALIZATION

County of Alpine
 P.O. Box 158
 Markleeville, CA 96120

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**Unapproved:
 Subject to Correction**

MINUTES

June 4, 2019 11:10 AM

1. CALL TO ORDER

Chair David Griffith called the Regular Meeting to order at 11:10 AM with Supervisors Donald Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

2. ORAL COMMUNICATIONS

There were no oral communications.

3. CONSENT AGENDA

These matters are expected to be routine and non-controversial and are usually approved by a single majority vote without discussion. Items can be removed from the consent agenda to be discussed and considered separately.

3.1 Request approval of regular meeting minutes of 05/21/2019.

MOTION Jardine / SECOND Woodrow approving Consent Agenda as follows:

AYES: Jardine, Hames, Rakow, Woodrow, Griffith;

MOTION CARRIED.

4. REGULAR AGENDA

None.

5. CLOSED SESSION

5.1. Continued deliberations on Application for Changed Assessment Appeal No. 2017-06 Supplemental Assessment for Roll Year 2016/2017 and Assessment Appeal No. 2018-01 Escaped Assessment for Roll Year 2017/2018, Parcel No. 001-310-0110, JCLG Faith, LLC.

Information given, direction given.

6. ADJOURNMENT

The Board will adjourn to the next regular meeting of Tuesday, June 18, 2019 at 11:00 AM at Alpine County Government Center, 99 Water Street, Markleeville, California.

David Griffith, Chair, Board of Equalization,
County of Alpine, State of California

ATTEST:

Teola L. Tremayne, County Clerk and ex officio
Clerk of the County Board of Equalization,
County of Alpine, State of California
By: Matthew Laster, Assistant County Clerk

Attachment: BOE Unapproved Minutes - 06-04-19.pdf (Approval of Minutes - 06/04/2019)

AGENDA TRANSMITTAL

TO: Board of Equalization

FROM: Teola Tremayne, County Clerk

DATE OF MEETING: June 18, 2019

PREPARED BY: Matthew Laster, Asst. County Clerk



TITLE: Continued Deliberations on Application for Changed Assessment Appeal No. 2017-06 Supplemental assessment for Roll Year 2016/2017 and Assessment Appeal No. 2018-01 Escaped Assessment for Roll Year 2017-2018, Parcel No. 001-310-0110, JCLG Faith, LLC

SUMMARY: The Board of Equalization continued the deliberation of the assessment appeal hearing.

The timely filed Assessment Appeal No. 2017-06 was received in the County Clerk's office on 09/15/2017. The last day to file was on 09/15/2017. A Notice of Hearing was sent to the applicant and the Assessor on 07/13/2018; meeting the notification requirements of Revenue and Taxation Code Section 1605.6. A signed copy of the confirmation of scheduled hearing notice was received in the County Clerk's office on 09/11/2018.

The timely filed Assessment Appeal No. 2018-01 was received in the County Clerk's office on 07/03/2018. The last to file was on 09/15/2018. A Notice of Hearing was sent to the applicant and the Assessor on 07/13/2018, meeting the notification requirements of Revenue and Taxation Code Section 1605.6. A signed copy of the confirmation of scheduled hearing notice was received in the County Clerk's office on 09/11/2018.

On 07/30/2018 the County Clerk's office received a request from the applicant to consolidate Assessment Appeal Applications 2017-06 and 2018-01. On 08/07/2018 the Board of Equalization granted the consolidation of the applications.

On 05/15/2018 the Board of Equalization scheduled a hearing date for Assessment Appeal 2017-06 and Appeal No. 2018-01 JCLG Faith LLC. On 09/11/2018 the applicant requested rescheduling the hearing date. On 09/18/2018 the Board of Equalization consolidated Assessment Appeal No. 2017-06 and Appeal No. 2018-01 JCLG Faith LLC and set the hearing for March 4, 2019.

RECOMMENDED ACTION: Hearing for Assessment Appeal No. 2017-06 and Appeal No. 2018-01.

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 (*Not Applicable*)
- 2) Total Anticipated Cost Current Year \$0.00
- 3) Total Anticipated Cost Annual Year \$0.00

SOURCE

- Unanticipated \$0.00
- Revenue From Contingency \$0.00
- Other:

FUNDING SOURCE:

INSTRUCTIONS TO CLERK: Clerk, Assessor/Recorder, JCLG Faith LLC