

BOARD OF EQUALIZATION

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

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

AGENDA

August 1, 2017 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. Request approval to consolidate Assessment Appeal No. 2015-05 Regular Assessment for Roll Year 2015 with Assessment Appeal No. 2016-07 Regular Assessment for Roll Year 2016, Parcel No. 001-310-0110, Greg and Carol Daum; request approval to consolidate Assessment Appeal No. 2015-06 Regular Assessment for Roll year 2015 with Assessment Appeal No. 2016-08 Regular Assessment for Roll Year 2016, Parcel No. 001-310-0120, Greg and Carol Daum; and request that the Board schedule a hearing date.

3. ADJOURNMENT

The Board will adjourn to the next regular 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: Stephanie Fong, Assistant County Clerk

AGENDA TRANSMITTAL



TO: Board of Equalization

FROM: Teola Tremayne, County Clerk

DATE OF MEETING: August 1, 2017

PREPARED BY: Teola Tremayne, County Clerk

TITLE: Request approval to consolidate Assessment Appeal No. 2015-05 Regular Assessment for Roll Year 2015 with Assessment Appeal No. 2016-07 Regular Assessment for Roll Year 2016, Parcel No. 001-310-0110, Greg and Carol Daum; request approval to consolidate Assessment Appeal No. 2015-06 Regular Assessment for Roll year 2015 with Assessment Appeal No. 2016-08 Regular Assessment for Roll Year 2016, Parcel No. 001-310-0120, Greg and Carol Daum; and request that the Board schedule a hearing date.

SUMMARY: On July 21, 2017 County Clerk Teola Tremayne received an email from Carol Daum amending Assessment Appeal Application No. 2015-05 and Application No. 2015-06. The amended applications requested a consolidation of Assessment Appeal Application No. 2015-05 with Application No. 2016-07; also consolidation of Assessment Appeal Application No. 2015-06 with Application No. 2016-08.

Pursuant to Board of Equalization Property Tax Rules Rule 305(h) CONSOLIDATION OF APPLICATIONS. *The board, on its own motion or on a timely request of the applicant or applicants or the assessor, may consolidate applications when the applications present the same or substantially related issues of valuation, law, or fact. If applications are consolidated, the board shall notify all parties of the consolidation.*

RECOMMENDED ACTION: Approval of consolidation of Assessment Appeal Application No. 2015-05 with Assessment Appeal Application No. 2016-07 and consolidation of Assessment Appeal Application No. 2015-06 with Assessment Appeal Application No. 2016-08; schedule hearing date for October 10, 2017.

ISSUE STATEMENT AND DISCUSSION: Assessment Appeal Application No. 2015-05 and Assessment Appeal Application No. 2015-06 were set for hearing on September 12, 2017. Assessment Appeal Application No. 2016-07 and Assessment Appeal Application No. 2016-08 were set for hearing on October 10, 2017.

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

FUNDING SOURCE: n/a

INSTRUCTIONS TO CLERK: notify County Counsel, Assessor, Applicant



Submitted 8/1/2017
Item 2.1 2.1.a
COUNTY OF ALPINE Donald O'Connor
Office of Assessor/Recorder
Donald O'Connor,
Alpine County Assessor/Recorder

Alpine County Board of Equalization meeting on August 1st 2017.

Regarding discussion of possible combination of hearing dates for appeals 2015-05, 2015-06, 2016-07 & 2016-08.

Alpine County Board of Equalization,

I'm sorry that I'm not available to discuss this with you but wanted to share my thoughts.

I believe we should be as efficient and considerate as possible in handling all appeals and if combining them achieves this then I am all for it.

- Please keep in mind that each of the four appeals require independent appraisals and need to be dealt with independently as the data to determine the value is constantly changing.
- I am concerned that if we consolidate all four of the appeals to one day that, based on prior hearings, they will not all be heard in one day.
- We also need to keep in mind that it is getting close to the two 2015 appeals two year deadline. The 2015 appeals need to be heard and a final decision needs to be made by November 19, 2017 per Revenue and Taxation code 1604 (c) unless an extension is mutually agreed upon in writing. If the timeline is not met, by default, the Daum's opinion of value becomes the taxable value for the year being appealed.
- If the appeals are combined, I recommend hearing appeal 2015-05 followed by 2016-07 as they are the same property, and then hear 2015-06 followed by 2016-08. This sequence would make the presentation of data more efficient. I would further recommend that the combined appeals start on September 12, 2017, and the hearing could continue on the next day, as necessary. The September hearing would allow more time for the Board to make its decision.

Thank you for your time and consideration on this matter.

Respectfully,

Donald O'Connor
Alpine County Assessor/Recorder