

# BOARD OF EQUALIZATION

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

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

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## AGENDA

**October 3, 2017 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 regular meeting minutes of 9/12/2017.

### 4. REGULAR AGENDA

#### 4.1. Hearing on Application for Changed Assessment No. 2015-09 Regular Assessment for Roll Year 2015, Parcel No. 002-260-0040, Shelby S. Moody.

### 5. 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:** October 3, 2017

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

**TITLE:** Request approval of regular meeting minutes of 9/12/2017.

**SUMMARY:**

**RECOMMENDED ACTION:** Approval

**ISSUE STATEMENT AND DISCUSSION:**

**FISCAL IMPACT:**

- 1) Budgeted Current Fiscal Year
- 2) Total Anticipated Cost Current Year
- 3) Total Anticipated Cost Annual Year

(Not Applicable)  
\$0.00  
\$0.00  
\$0.00

**SOURCE**

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

**FUNDING SOURCE:** N/A

**INSTRUCTIONS TO CLERK:**

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** October 3, 2017

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

**TITLE:** Hearing on Application for Changed Assessment No. 2015-09 Regular Assessment for Roll Year 2015, Parcel No. 002-260-0040, Shelby S. Moody.

**SUMMARY:** The timely filed application dated 11/30/2015 was received in the County Clerk's office on 11/30/2015. The last day to file was on 11/30/2015. A notice of hearing was sent to the applicant and the Assessor on 08/21/2017. Please see attached proof of service, meeting the notification requirements of Revenue and Taxation Code section 1605.6. A signed copy of the confirmation of scheduled hearing notice was not received in County Clerk's Office.

## 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 unprotested 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) |  |  |
| 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:** N/A

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



**COUNTY OF ALPINE**  
**Office of the County Clerk**

Teola L. Tremayne, County Clerk  
 Ex Officio Clerk to the Board of Supervisors  
 Ex Officio Registrar of Voters

**BOARD OF EQUALIZATION**

**REVISED TIME**  
**NOTICE OF HEARING**

**TO:** Shelby Moody  
 P.O. Box 452  
 Markleeville, CA 96120

**Application No(s)**  
 2015-09

You are hereby notified that a hearing upon your application(s) before the County Board of Equalization for the County of Alpine, State of California, has been set for **Tuesday, October 3, 2017 at 1:30 p.m.**, or as soon thereafter as the matter(s) can be heard at the Alpine County Government Center, Board Chambers, 99 Water Street, Markleeville, California. The applicant or designated agent must personally appear for the hearing. If there is no appearance, the application will be denied or, for good cause of which the Board is timely informed, the Board may postpone the hearing.

Please confirm your intention to appear within 21 days of your scheduled hearing, failure to do so may result in your appeal being denied. Failure to appear after confirming intent to do so will result in a finding of default and you will be charged the cost of the appeal and your appeal will be summarily denied.

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 unprotested assessment of the portion or portions of the property. The increase may offset in whole or in part any reduction in the protested assessment.

Dated: August 21, 2017

TEOLA L. TREMAYNE, County Clerk & ex officio Clerk  
 of the Board of Supervisors / County Board of  
 Equalization

Attachment: Notice of Hearing - Proof of Service (Assessment Appeal No 2015-09 - Moody)

**PROOF OF SERVICE - C.C.P. 1013A, 2015.5**

I, Teola L. Tremayne, declare that:

- 1. I am employed in the County of Alpine; I am over the age of eighteen years and not a party to the within cause; and my business address is 99 Water Street, Markleeville, California.
- 2. I am readily familiar with the practice of the County of Alpine in the processing of correspondence, said practice being that in the ordinary course of business, correspondence is deposited in the United States Postal Service the same day as it is placed for processing.
- 3. On August 22, 2017, I served the following document(s)

**NOTICE OF HEARING – BOARD OF EQUALIZATION** for the Application for Changed Assessment Nos. 2015-09

In said cause, on the following interested parties:


Shelby Moody (*MAILED*)  
P.O. Box 452  
Markleeville, CA 96120

Assessor/Recorder Donald O'Connor (*PERSONAL SERVICE*)  
P.O. Box 155  
Markleeville, CA 96120

- 4. Said service was performed in the following manner:
  - X BY U.S. POSTAL SERVICE (Mail):** I placed each such document in a sealed envelope addressed as noted above, with first-class mail postage, certified fee and return receipt fee thereon fully prepaid, for collection and mailing at Markleeville, California, following the above-stated business practice, on this date.
  - X BY PERSONAL SERVICE:** I hand-delivered each such envelope to the address[es] listed on this date. - Assessor
  - BY COURIER/MESSENGER SERVICE (Hand Delivery):** I caused each such envelope to be delivered by hand to the address[es] listed above on this date.
  - BY FACSIMILE:** I caused said document[s] to be transmitted by facsimile machine to the parties at the number[s] indicated above on this date.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed August 22, 2017, at Markleeville, California.

  
 \_\_\_\_\_  
 Teola L. Tremayne, County Clerk & ex officio Clerk  
 of the Board of Supervisors / County Board of  
 Equalization

Attachment: Notice of Hearing - Proof of Service (Assessment Appeal No 2015-09 - Moody)

**ASSESSMENT APPEAL APPLICATION**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

ALPINE COUNTY BOARD OF EQUALIZATION  
POST OFFICE BOX 158  
MARKLEEVILLE, CA 96120  
Telephone (530) 694-2281

**RECEIVED**  
NOV 30 2015

ALPINE COUNTY CLERK  
APPLICATION NUMBER: Clerk Use Only  
2015-09

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Moody Shelby G

EMAIL ADDRESS

moady.m@sbcglobal.net

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

PO Box 452

CITY

Markleeville

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

CA

96120

(530) 318-4245

(530) 318-4280

( )

**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

**AUTHORIZATION OF AGENT**

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

Yes  No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER

002-260-0040

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

519

PROPERTY ADDRESS OR LOCATION

145 Hot Springs Rd Markleeville

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE**

SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

AGRICULTURAL

POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS 2

MANUFACTURED HOME

VACANT LAND

COMMERCIAL/INDUSTRIAL

WATER CRAFT

AIRCRAFT

BUSINESS PERSONAL PROPERTY/FIXTURES

OTHER: \_\_\_\_\_

**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

91,798

30,000

IMPROVEMENTS/STRUCTURES

209,095

150,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

300,893

180,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 08 (01-15)

5. TYPE OF ASSESSMENT BEING APPEALED  Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT
  - \*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_
- ROLL CHANGE  ESCAPE ASSESSMENT  CALAMITY REASSESSMENT  PENALTY ASSESSMENT
  - \*DATE OF NOTICE: 10-05-2015 \*\*ROLL YEAR: 2015
  - \*Must attach copy of notice or bill, where applicable      \*\*Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
  - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
  - 1. No change in ownership occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.
- C. NEW CONSTRUCTION
  - 1. No new construction occurred on the date of \_\_\_\_\_.
  - 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.
  - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
  - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
  - 1. All personal property/fixtures.
  - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
  - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
  - 1. Classification of property is incorrect.
  - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
  - 1. Amount of escape assessment is incorrect.
  - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
  - Explanation (attach sheet if necessary) \_\_\_\_\_

7. WRITTEN FINDINGS OF FACTS ( \$400.00 per application )

- Are requested.  Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes  No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Markleville C.A	11-30-15
NAME (Please Print)		
Shelby Moody		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

Attachment: Application (Assessment Appeal No 2015-09 - Moody)

**2015-2016 ALPINE COUNTY SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016  
 Lien Date: January 1, 2015

Carol McElroy, Director of Finance  
 99 Water Street  
 P.O. Box 217, Markleeville, CA 96120  
 (530) 694-2286

**IMPORTANT MESSAGES**

4.1.b

Pay by credit card? Call 1-888-320-7066 or on the internet at [www.officialpayments.com](http://www.officialpayments.com)  
 Rental of property (30 days or less) is subject to Transient Occupancy Tax. Contact Tax Collector.

MOODY SHELBY & MATHEW (JT)

PO BOX 452  
 MARKLEEVILLE, CA

96120

**PROPERTY INFORMATION**

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE A
002-260-0040	519	10/05/2015	05101
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACRE/
MARKLEEVILLE TOWNSITE POR LOT 145 HOT SPRINGS RD			1.0

PAYMENTS (530) 694-2286	ASSESSMENT INFORMATION			VALU
	VALUATION (530) 694-2283	LAND VALUE	IMPROVEMENTS	NET TAXABLE VALUE
EXEMPTIONS (530) 694-2283				
TAX RATE (530) 694-2284	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOU
<b>1ST INSTALLMENT</b>	NET TAXABLE VALUE AND GENERAL TAX		1.0000000	3,008.92
1,504.46 <b>PAY BY</b> 12/10/15				
<b>2ND INSTALLMENT</b>				
1,504.46 <b>PAY BY</b> 04/10/16				
<b>TOTAL TAX AND SPECIAL CHARGES:</b>				3,008.92

**ALPINE COUNTY FIRST INSTALLMENT: 2015-2016**  
 MOODY SHELBY & MATHEW (JT)

**1** BILL NO. 519  
 PARCEL 002-260-0040

**DUE ON NOVEMBER 1, 2015**

**PLEASE PAY** 1,504.46  
**BY** 12/10/15

Add Penalty of 150.44  
 after 12/10/15

300892

**ALPINE COUNTY SECOND INSTALLMENT: 2015-2016**  
 MOODY SHELBY & MATHEW (JT)

**2** BILL NO. 519  
 PARCEL 002-260-0040

**DUE ON FEBRUARY 1, 2016**

**PLEASE PAY** 1,504.46  
**BY** 04/10/16

Add Penalty + Cost of 160.44  
 after 04/10/16

300892

**ADDRESS CHANGE**  
*(Ownership Change is on Reveal)*

Please complete and return this form for parcel requiring a change of billing address.  
**A signature is required.**

APN: 002-260-0040  
 MOODY SHELBY & MATHEW (JT)

Date of Change: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

Please send stubs and make checks payable to:  
 Alpine County Tax Collector  
 P.O. Box 217  
 Markleeville, CA 96120

Please send stubs and make checks payable to:  
 Alpine County Tax Collector  
 P.O. Box 217  
 Markleeville, CA 96120

Signature \_\_\_\_\_

**Packet Pg. 8**

Attachment: Application (Assessment Appeal No 2015-09 - Moody)