

# 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

**May 15, 2018 11:30 AM**

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. Continued request for approval of regular meeting minutes of 10/10/2017.**

**3.2. Request approval of regular meeting minutes of 2/20/2018.**

**3.3. Request approval of regular meeting minutes of 3/13/2018.**

**3.4. Request approval of regular meeting minutes of 3/20/2018.**

**3.5. Request approval of regular meeting minutes of 4/17/2018.**

**3.6. Request approval of regular meeting minutes of 5/01/2018.**

### 4. REGULAR AGENDA

**4.1. Request to set hearing dates on Application for Changed Assessment for 2018 per attached.**

**4.2. Continued Deliberation on Application for Changed Assessment No. 2016-10 Regular Assessment for Roll Year 2016, Parcel No. 006-231-0210, KPV, LLC.**

### 5. CLOSED SESSION

**5.1. Conference with legal counsel pursuant to Government Code 54956.9 (1) - Pending Litigation Daum V. Alpine County. Case # C-16-1319.**

**6. 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:** May 15, 2018

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

**TITLE:** Continued request for approval of regular meeting minutes of 10/10/2017.

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**SUMMARY:**

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**RECOMMENDED ACTION:** Approval

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**ISSUE STATEMENT AND DISCUSSION:**

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**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

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**SOURCE**

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

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**FUNDING SOURCE:** N/A

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**INSTRUCTIONS TO CLERK:**

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** May 15, 2018

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

**TITLE:** Request approval of regular meeting minutes of 2/20/2018.

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**SUMMARY:**

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**RECOMMENDED ACTION:** Approval

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**ISSUE STATEMENT AND DISCUSSION:**

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**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

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**SOURCE**

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

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**FUNDING SOURCE:** N/A

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**INSTRUCTIONS TO CLERK:**

## BOARD OF EQUALIZATION

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

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

## MINUTES

February 20, 2018 01:30 PM

**Unapproved:  
Subject to Correction**

**1. CALL TO ORDER**

Chair Donald M. Jardine called the Regular Meeting to order at 1:30 PM with Board Members Donald Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

**2. ORAL COMMUNICATIONS**

Woodfords resident Carol Daum reported that the Board of Equalization minutes of 10/10/2017 were not in the Board of Equalization packet. Daum reported that the Board did not give the definition of decline in value verses market value on 12/19.

**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.

Chair Jardine continued Item 3.1.

**MOTION Griffith / SECOND Woodrow approving Consent Agenda as follows:**

**AYES: Board members Donald M. Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith;**

**MOTION CARRIED.**

- 3.1. This item was continued.
- 3.2. Regular meeting minutes of 12/5/2017.
- 3.3. Regular meeting minutes of 12/19/2017.
- 3.4. Regular meeting minutes of 2/6/2018.

**ITEMS PULLED FROM CONSENT AGENDA****3.1. Continued request for approval of regular meeting minutes of 10/10/2017.**

This item was continued.

**4. REGULAR AGENDA****4.1. Hearing on Application for Changed Assessment No. 2016-10 Regular Assessment for Roll Year 2016, Parcel No. 006-231-0210, KPV, LLC.**

Assistant County Clerk Stephanie Fong swore in all parties testifying: Alpine County Assessor/Recorder Donald O'Connor, Applicant Nate Whaley, and Applicant Agent Bruce McDonald (via telephone).

Attachment: Unapproved BOE Minutes 2-20-2018 (Minutes)

Applicant Nate Whaley introduced Applicant Agent Bruce McDonald. McDonald reported that APN 006-231-021-0 property resided slightly over 50% in Alpine County; McDonald described attributes of the lot had driveway easement, snow removal storage and Kirkwood Meadows Drive sewer access.

McDonald submitted Applicant Exhibit A: Appraisal report. McDonald presented the Appraisal report. McDonald reported that fair market value was defined in the report; comparison properties used were not distressed; had significant exposure to the open market. McDonald reported that comparable sales and extraction method was used for the appraisal; dates of value in the report were from 2015 and the beginning of 2016; few transactions occurred in Kirkwood therefore the need to expand location of comparable properties in Northstar and Lahontan. McDonald reported that Kirkwood properties were less appealing in comparison to Lake Tahoe homes and rental properties due to utility expenses, higher elevation and higher average snowfall, higher construction costs, short construction season; Vail Ski Resort's commitment to infrastructure improvements were not completed.

McDonald submitted Applicant Exhibit B: Residential Construction Costs in the Kirkwood Area provided by Frank Whatford Construction and Jim Borelli Architect. McDonald reported that Frank Whatford Construction and Jim Borelli Architect were experienced builders in the Kirkwood area. McDonald reported that highlights from the report were best and probable use of the land, value of the land residual, extraction of the value of the property.

McDonald reported that unimproved lot values in the Kirkwood areas had declined due to the market and improved property was less costly. McDonald reported that the Applicant opinion of value was \$75,000 for the portion of the property in Alpine County; equal Applicant opinion of value was \$75,000 for the portion of the property in Amador County, same information was given to Amador County.

McDonald submitted the following exhibits:

Applicant Exhibit C: Historical Real Estate Trends for the United States, California, and the Lake Tahoe Area; providing common information.

Applicant Exhibit D: Information on the Open Market Sale of Lot 13 in the Palisades Subdivision; providing history of the open market sale of Lot 13.

Applicant Exhibit E: Appeal for Lot 28 as Located in Amador County APN 026-290-014-000; a copy of the application submitted to Amador County for the other half of the property; both counties received the same information.

Applicant Exhibit F: Current and Prior Lot Sales and Listings at Kirkwood.

Applicant Exhibit G: Review Comments for the Property Sales as Included in the Assessor's Report.

In response to Assessor/Recorder Donald O'Connor's questions regarding KPV, LLC and McDonald's relationship to KPV, LLC, Whaley reported that KPV, LLC was formed by shareholders at the time of Kirkwood's acquisition by Vail Resort; McDonald had worked for KPV, LLC since 1994.

In response to O'Connor's question of McDonald regarding a California appraisal license, McDonald reported that he was not a licensed California Appraiser.

O'Connor reported that the property was not equally divided between the Alpine County and Amador County but the Applicant opinion of value was equally divided.

In response to O'Connor's questions regarding Applicant Exhibit D: Information on the Open Market Sale of Lot 13 in the Palisades Subdivision; providing history of the open market sale of Lot 13, Whaley reported that the property had sufficient market exposure. O'Connor reported that the property's original list price was \$280,000 and sold for \$100,000 nine months later, indicating that the seller was motivated to sell, not meeting Section 110, Rule 2 standards requiring that both parties sought maximum gain.

In response to O'Connor's questions regarding extraction method, Whaley reported that Frank Whatford Construction and Jim Borelli Architect were one of the significant builders in the Kirkwood market; the information was known and values were actual hard costs figures.

In response to O'Connor's questions regarding adjustment in the appraisal, McDonald reported that generally the markets with many sales did not require adjustments, in markets with insufficient sales, appraisal values became questionable; the primary goal was finding property in time frame of dates of value.

County Counsel David Prentice requested continuance of the hearing due to insufficient time after a Board of Supervisors meeting to continue with the Board of Equalization hearing.

Chair Jardine continued the hearing to 3/13 at 9:00 a.m.

## 5. ADJOURNMENT

The Board adjourned to the next regular meeting on Tuesday, March 13, 2018 at 9:00 a.m. at Alpine County Government Center, 99 Water Street, Markleeville, California.

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Donald M. Jardine, Chair, Board of Equalization,  
County of Alpine, State of California

ATTEST:

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Teola L. Tremayne, County Clerk and ex officio  
Clerk of the County Board of Equalization,  
County of Alpine, State of California

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** May 15, 2018

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

**TITLE:** Request approval of regular meeting minutes of 3/13/2018.

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**SUMMARY:**

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**RECOMMENDED ACTION:** Approval

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**ISSUE STATEMENT AND DISCUSSION:**

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**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

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**SOURCE**

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

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**FUNDING SOURCE:** N/A

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**INSTRUCTIONS TO CLERK:**



## BOARD OF EQUALIZATION

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

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

### MINUTES

March 13, 2018 09:00 AM

**Unapproved:  
Subject to Correction**

#### 1. CALL TO ORDER

Chair Donald M. Jardine called the Regular Meeting to order at 9:00 AM with Board Members Donald Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

#### 2. ORAL COMMUNICATIONS

There was no public comment.

#### 3. REGULAR AGENDA

##### **3.1. Continued hearing on Application for Changed Assessment No. 2016-10 Regular Assessment for Roll Year 2016, Parcel No. 006-231-0210, KPV, LLC.**

Assistant County Clerk Stephanie Fong swore in all parties testifying: Alpine County Assessor/Recorder Donald O'Connor, Applicant Susanne Bennett, Applicant Nate Whaley (via telephone), Applicant Agent Bruce McDonald (via telephone).

Chair Jardine read an opening statement written by County Counsel based on the local Board of Equalization rules and procedures: "This matter has been appealed as a result of a disagreement between the amount the property was assessed and enrolled at and the value estimate of the Appellant. This is an informal process in which the rules of evidence has been relaxed. This Board may consider all evidence it deems relevant and reliable, including hearsay. In addition, although no hard time limit is set, this Board requests that the Appellant and the Assessor present their case in a short manner, providing the information they feel would assist this Board in rendering an opinion of the value. This Board, may in our judgment, may inform the Applicant or the Assessor that no further testimony is required and that the Board has received sufficient evidence to render the ruling in this matter. After the Board has informed the Applicant and the Assessor of the above, the Board will allow a closing statement of five minutes per party. At this point the Board may, if no written findings of fact are requested, orally inform the applicant of the decision of the Board or if a written findings is requested or the Board desires to deliberate on the matter, may take the matter under submission. If the matter is taken under submission the Board of Equalization timelines will be adhered to for the service of the Board's decision.

In response to Member Griffith's question regarding the Applicant filing the purchase price noticed timely with the Assessor, Assessor/Recorder Donald O'Connor reported that the transaction was a trustee deed upon sale and Preliminary Change of Ownership Report (PCOR) was not required. In response to O'Connor's report that PCOR was not filed, Applicant Agent Bruce McDonald reported that a PCOR was filed on 7/21/2015. O'Connor corrected the information provided and confirmed receipt of the PCOR on 7/21/2015.

Attachment: Unapproved BOE Minutes 3-13-2018 (Minutes)

O'Connor reported that Trustee Sales did not require PCOR; the sales was multiple parcels transfer and assessed value was given on the entire property transferred. In response to Member Griffith's question regarding burden of proof when a Preliminary Change of Ownership Report was filed, Deputy County Counsel Joseph Larmour reported that the burden of proof was with the Assessor due to the timely filed Preliminary Change of Ownership Report.

Assessor/Recorder Donald O'Connor reported that the Assessor must assess the whole parcel. In response to Applicant Nate Whaley's opening statement on 2/20 regarding Northstar, O'Connor reported that Northstar was not a comparable area to Kirkwood Ski Resort; Northstar comparisons were not used in the Assessor's Appraisal.

O'Connor submitted the following exhibits:

Assessor Exhibit 1: Assessor's Office Base Year Value Appeal Presentation/Ad Valorem Appraisal of Vacant Residential Property 006-231-021-0, Appeal No. 2016-10.

Assessor Exhibit 2: Comparative Sales Approach.

Assessor Exhibit 3: Revenue and Taxation Code 402.5.

Assessor Exhibit 4: Board of Equalization Property Tax Rules, Rule 2.

Assessor Exhibit 5: Board of Equalization Property Tax Rules, Rule 325(d).

Assessor Exhibit 6: Kirkwood Final Map: The Palisades Unit No. 3

O'Connor presented Assessor Exhibit 1. O'Connor reported that the appraisal assessed the whole property; the property was located in Palisades Subdivision; the property was a ski in and ski out property; the property was located approximately 800 feet from Ski Lift Chair 8; total property size was .458 total acres in Alpine and Amador counties; .266 in Alpine County, .192 in Amador County; each county was responsible for assessing the portion of the parcel that falls within each County's jurisdiction. O'Connor reported that the Applicant's Appraisal report used comparable sales primarily outside of Kirkwood; comparable sales approach required comparable properties to be located near the property being valued. O'Connor reported that only comparable Kirkwood property sale used in the Applicant's Appraisal was Lot 13; initially the listing was near market value at \$359,900 and sold for \$100,000, nine months after entering the market, indicating the bank was motivated to sell the property. In response to Member Griffith's question regarding the amount owed on the property, O'Connor reported that outstanding amount owed was \$383,325, the property was transferred to bank for \$280,000. O'Connor reported that Lot 13 did not meet Section 110, Rule 2 requirements. O'Connor reported that properties in Alpine County took longer to sell than the average listing period compared to other markets in California; when a motivated buyer sells at low price, the low sale price did not mean the property was valued at that sale price.

O'Connor reported that the Market Trend Study data showed there was a lack of sales in Kirkwood Valley for the period of evaluation of the subject property; there were three sales in the Palisades Subdivision outside of the timeline permitted for the Assessor's valuation, showing an upward trend in value; KPV and KPV5 traded two properties on 6/1/2016; KPV gave a value of \$375,000 for each parcel in Amador County. O'Connor reported that no market in California declined in 2015. In response to Member Rakow's question regarding the traded parcels development, O'Connor reported that the Lots were undeveloped. In response to Member Hames' question regarding traded Lot numbers, McDonald reported that the Lot numbers were 17 and 24.

O'Connor reported that the subject property was split 58.08% in Alpine County and 41.92% in Amador County; the whole parcel value was \$400,000; the adjusted subject property value was \$232,320.

Applicant Susanne Bennett submitted the following exhibits:

Applicant Exhibit H: Appraiser Information.

Applicant Exhibit I: Sample SFR Sales Information.

Applicant Exhibit J: Review Comments for the Assessor's Appraisal Report.

Whaley reported that the purchase of comparison property, Lot 3, occurred when Vail Resorts purchased Kirkwood; expectation of investment by Vail was high; Vail Resort's anticipated investment did not materialize. Whaley reported that Lot 3 was more desirable than the subject property with location closer to more favorable Ski Lift Chair 6. Whaley reported that the portion of property residing in Alpine had driveway, snow storage and drainage easements restricting the area to build. Whaley reported that Lot 17 and Lot 24 was a trade, no funds were exchanged; it was unknown how the value was derived but there was no assessment or appraisal performed to determine the value at the time of the trade.

In response to O'Connor's objection to Whaley's report on the Lot 25 transaction due to occurrence was outside the Assessor's timeline to consider the transaction, Deputy County Counsel Larmour reported that the Board of Equalization was a quasi judicial body and the rules were relaxed; the Assessor's limits of time constraints on comparisons did not apply to the Board. The Board agreed to hear 2018 comparison.

Whaley reported that Lot 25 sold for \$200,000 in 2018; since 2006 only 15 lots were sold or traded; building costs were expensive for the area; builders had not invested in Kirkwood. Whaley reported that Lot 13 sale occurred in the Assessor's timeframe for valuation; the property was broadly marketed for nine months. Whaley reported that five of the six comparison properties in the Assessor's report were listings, not sales; Lot 27 was listed for the same price since 2007. O'Connor reported that although Lot 27 had been on the market since 2007, the price had been adjusted.

The Board requested closing arguments and deliberations at a future date.

Whaley reported that Kirkwood Lots were not selling for \$375,000; there were only 15 transactions since 2006. McDonald reported that Lot 13 sold in September 2015 within 60 days of value of subject property; the Assessor used a comparable that was two years prior, when optimism was high with the Vail Resort acquisition; optimism had since faded. McDonald reported that he spoke to the brokers who sold Lot 13 and confirmed that the sale was a full arms length transaction, benefiting both parties; no discount was given by the bank.

O'Connor reported that the Applicant appraisal used Northstar properties and golf course properties which were not acceptable comparisons to the Kirkwood area. O'Connor reported that the Applicant's Comparison #1 did not seek highest and best value from the sale. O'Connor reported that the Extraction Method was accurate based on construction costs.

In response to Supervisor Griffith's question regarding assessed value in comparison to Amador County, O'Connor reported that properties shared with Amador County were valued similar per square foot costs.

The Board closed the Hearing and set deliberations on 3/20 at 1:30 p.m.

**4. ADJOURNMENT**

The Board adjourned to the next regular meeting of Tuesday, March 20, 2018 at 1:30 p.m. at Alpine County Government Center, 99 Water Street, Markleeville, California.

\_\_\_\_\_  
Donald M. Jardine, 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

Attachment: Unapproved BOE Minutes 3-13-2018 (Minutes)

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** May 15, 2018

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

**TITLE:** Request approval of regular meeting minutes of 3/20/2018.

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**SUMMARY:**

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**RECOMMENDED ACTION:** Approval

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**ISSUE STATEMENT AND DISCUSSION:**

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**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

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**SOURCE**

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

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**FUNDING SOURCE:** N/A

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**INSTRUCTIONS TO CLERK:**

**BOARD OF EQUALIZATION**

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

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

**MINUTES**

**March 20, 2018 01:30 PM**

**Unapproved:  
Subject to Correction**

**1. CALL TO ORDER**

Chair Donald M. Jardine called the Regular Meeting to order at 1:31 PM with Supervisors Donald Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

**2. ORAL COMMUNICATIONS**

There was no public comment.

**3. REGULAR AGENDA**

**3.1. Deliberation on Application for Changed Assessment No. 2016-10 Regular Assessment for Roll Year 2016, Parcel No. 006-231-0210, KPV, LLC.**

Deputy County Counsel Joseph Larmour reported that the Board was unable to reach a decision; further information from the Applicant and the Assessor was requested.

**4. ADJOURNMENT**

The Board adjourned to the next regular meeting of Tuesday April 17, 2017 at 1:30 p.m. at Alpine County Government Center, 99 Water Street, Markleeville, California.

\_\_\_\_\_  
Donald M. Jardine, 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

Attachment: Unapproved BOE Minutes 3-20-2018 (Minutes)

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** May 15, 2018

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

**TITLE:** Request approval of regular meeting minutes of 4/17/2018.

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**SUMMARY:**

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**RECOMMENDED ACTION:** Approval

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**ISSUE STATEMENT AND DISCUSSION:**

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**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

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**SOURCE**

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

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**FUNDING SOURCE:** N/A

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**INSTRUCTIONS TO CLERK:**

**BOARD OF EQUALIZATION**

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

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

**MINUTES**

April 17, 2018 01:30 PM

**Unapproved:  
Subject to Correction**

**1. CALL TO ORDER**

Chair Donald M. Jardine called the Regular Meeting to order at 1:30 PM with Supervisors Donald Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

**2. ORAL COMMUNICATIONS**

There was no public comment.

**3. REGULAR AGENDA**

**3.1. Continued Deliberation on Application for Changed Assessment No. 2016-10 Regular Assessment for Roll Year 2016, Parcel No. 006-231-0210, KPV, LLC.**

Direction was given.

**4. ADJOURNMENT**

The Board adjourned to the next regular meeting of Tuesday, May 1, 2018 at 11:00 a.m. at Alpine County Government Center, 99 Water Street, Markleeville, California.

\_\_\_\_\_  
Donald M. Jardine, 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

Attachment: Unapproved BOE Minutes 4-17-2018 (Minutes)



# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** May 15, 2018

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

**TITLE:** Request approval of regular meeting minutes of 5/01/2018.

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**SUMMARY:**

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**RECOMMENDED ACTION:** Approval

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**ISSUE STATEMENT AND DISCUSSION:**

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**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

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**SOURCE**

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

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**FUNDING SOURCE:** N/A

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**INSTRUCTIONS TO CLERK:**

**BOARD OF EQUALIZATION**

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

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

**MINUTES**

May 1, 2018 11:00 AM

**Unapproved:  
Subject to Correction**

**1. CALL TO ORDER**

Chair Donald M. Jardine called the Regular Meeting to order at 11:01 AM with Supervisors Donald Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

**2. ORAL COMMUNICATIONS**

There was no public comment.

**3. REGULAR AGENDA**

**3.1. Continued Deliberation on Application for Changed Assessment No. 2016-10 Regular Assessment for Roll Year 2016, Parcel No. 006-231-0210, KPV, LLC.**

Information was given. County Counsel David Prentice reported that the Board would convene on 5/15; County Counsel would provide draft findings of fact to the Board for review.

**4. ADJOURNMENT**

The Board adjourned to the next regular meeting of Tuesday, May 15, 2018 at 11:30 a.m. at Alpine County Government Center, 99 Water Street, Markleeville, California.

\_\_\_\_\_  
Donald M. Jardine, 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

Attachment: Unapproved BOE Minutes 5-01-2018 (Minutes)

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** May 15, 2018

**PREPARED BY:** Teola Tremayne, County Clerk

**TITLE:** Request to set hearing dates on Application for Changed Assessment for 2018 per attached.

**SUMMARY:** Section 104 and Rule 309 provide a time period in which appeals boards are required to hear and make a determination on an Application for Changed Assessment. Rule 309 states in part: a hearing must be held and a final determination made on the application within two years of the timely filing of an application for reduction in assessment submitted pursuant to subdivision (a) of section 1603 of the Revenue and Taxation Code, unless the applicant or the applicant's agent and the board mutually agree in writing or on the record to an extension of time.

**RECOMMENDED ACTION:** Set hearing dates starting in September 2018.

**ISSUE STATEMENT AND DISCUSSION:** Once the hearing dates have been set, the Clerk's Office must notify the applicant and the Assessor 45 days prior to the hearing. The Assessor/Recorder requests that hearing be set after the turning of the tax rolls.

**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:** County Clerk, Assessor/Recorder

## BOE ASSESSMENT APPEAL HEARINGS

Appeal #	Applicant	Last Date to Hear	Hearing Date	
<b>2016</b>				
2016-10	KPV Inc	11/30/2018	11/07/2017	(In Progress)
<b>2017</b>				
2017-01	Merced OKR	08/22/2019		
2017-02	Heavenly Valley	08/28/2019		
2017-03	KPV LLC	08/31/2019		
2017-04	KPVI LLC	08/31/2019		
2017-05	Kirkwood Village	09/14/2019		
2017-06	JCLG Faith LLC	09/15/2019		

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** Teola Tremayne, County Clerk

**DATE OF MEETING:** May 15, 2018

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

**TITLE:** Continued Deliberation on Application for Changed Assessment No. 2016-10 Regular Assessment for Roll Year 2016, Parcel No. 006-231-0210, KPV, LLC.

**SUMMARY:** The timely filed application dated 11/30/2016 was received in the County Clerk's office on 11/30/2016. The last day to file was on 11/30/2016. A notice of hearing was sent to the applicant and the Assessor on 09/12/2017. A request for extension was received on 10/17/2017. A second notice of hearing was sent to the applicant and the Assessor on 12/18/2017. An email confirming the revised scheduled hearing date was on received on 1/29/2018; applicant will appear by phone. 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 received in County Clerk's Office. A hearing was started on 2/20/2018 and concluded on 3/13/2018. The applicant filed a request for Findings of Fact on 3/13/2018. Deliberations were held on 3/20/2018. The Board requested further information from the Applicant and the Assessor; deliberations were continued to 4/17. The Board deliberated on 4/17 and 5/1; continued deliberation was scheduled to review findings of facts on 5/15.

## 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
- 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:** Notice of Decision to Applicant, Assessor and original to Clerk

# AGENDA TRANSMITTAL



**TO:** Board of Equalization

**FROM:** David Prentice, County Counsel

**DATE OF MEETING:** May 15, 2018

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

**TITLE:** Conference with legal counsel pursuant to Government Code 54956.9 (1) - Pending Litigation Daum V. Alpine County. Case # C-16-1319.

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**SUMMARY:**

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**RECOMMENDED ACTION:**

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**ISSUE STATEMENT AND DISCUSSION:**

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**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>

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**SOURCE**

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

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**FUNDING SOURCE:**

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**INSTRUCTIONS TO CLERK:**