

NEVADA COUNTY ASSESSMENT APPEALS BOARD

Gerald R. Bushore (Chair)
James Dal Bon
James Rees

Board of Supervisors Office
950 Maidu Avenue, Suite 200
Nevada City, CA 95959-8617
Phone: (530) 265-1480
Fax: (530) 265-9836

David Guerland (alternate)
Vacant (alternate)

Julie Patterson Hunter, Clerk of the Board
Alison Barratt-Green, County Counsel

AGENDA

**for a Special Meeting of the Assessment Appeals Board
Monday, February 25, 2019, at 9:00 a.m., in the Board Chambers,
First Floor, Eric Rood Administrative Center,
950 Maidu Avenue, Nevada City, California**

The meeting room is accessible to people with disabilities. Anyone requiring reasonable accommodation to participate in the meeting should contact the Clerk of the Board's office by calling (530) 265-1480 at least four days prior to the meeting. TTY/Speech-to-Speech users may dial 7-1-1 for the California Relay Service.

The agenda and all supporting documents are available for review during regular business hours at the Clerk of the Board office, 950 Maidu Avenue, 2nd Floor, Suite 200, Nevada City, California. The agenda may be obtained on the Clerk of the Board's website at <https://www.mynevadacounty.com/AgendaCenter/Assessment-Appeals-Board-9>.

Closed Session may be held on any matter listed on the agenda.

Call to order.

Pledge of Allegiance.

Corrections and/or deletions to the agenda.

Public Comment. (Explanation on page #3)

CONSENT CALENDAR

These items are expected to be routine and noncontroversial. They will be acted upon by the Board at one time without discussion. Any Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.

1. 17/18 Regular Assessment #17-022: CVS-Caremark - Investment Department, Applicant. Ryan, LLC, Agent. APN 35-400-52 (updated APN 035-400-052). Property located on Sutton Way, Grass Valley. Applicant's opinion of value: \$1,500,000. Assessor's value: \$3,560,000. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.

2. 17/18 Regular Assessment #17-023: Longs Drug Stores California LLC, Applicant. Ryan, LLC, Agent. APN 18-740-15 (updated APN 018-740-015). Property located on Deerfield Drive, Truckee. Applicant's opinion of value: \$4,249,000. Assessor's value: \$8,497,763. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.
3. 17/18 Regular Assessment #17-024: Longs Drug Stores California LLC, Applicant. Ryan, LLC, Agent. APN 57-260-18 (updated APN 057-260-018). Property located on Combie Road, Auburn. Applicant's opinion of value: \$3,999,000. Assessor's value: \$8,293,348. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.
4. 17/18 Regular Assessment #17-005: Creekside Partners, Applicant. PROTAX LLC, Agent. APN 09-262-12 (updated APN 009-262-012). Property located on Bennett Street, Grass Valley. Assessor's current value on the roll: \$2,180,809. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$450,000 land, \$1,650,000 for improvements, for a total value of \$2,100,000, pending receipt of the signed stipulation document from the Applicant. Findings of Fact not requested.
5. 17/18 Regular Assessment #17-026: Kirpha, Inc., Applicant. PROTAX LLC, Agent. APN 35-400-14 (updated APN 035-400-014). Property located on Nevada City Highway, Grass Valley. Assessor's current value on the roll: \$2,248,188. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$816,000 land, \$1,300,000 for improvements, for a total value of \$2,116,000, pending receipt of the signed stipulation document from the Applicant. Findings of Fact not requested.
6. 17/18 Supplemental Assessment #S-600: Daniel Ketcham, Applicant. APN 08-970-22 (updated APN 008-970-022). Property located on Success Mine Loop, Grass Valley. Assessor's current value on the roll: \$424,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$135,000 land, \$265,000 for improvements, for a total value of \$400,000. Findings of Fact are requested.
7. Acceptance of minutes for November 19, 2018.

ASSESSMENT HEARINGS:

8. Application 18-029: Daniel Ketcham, Applicant. APN 008-931-013. Property located on 114 Woodcrest Way, Grass Valley. Request for Board decision regarding timeliness of Application. Applicant's opinion of value: \$345,000. Assessor's value: \$400,000. Regular assessment application submitted on December 16, 2018. A letter denying the application for untimeliness was sent on December 20, 2018. On January 11, 2019 Mr. Ketcham submitted an amended application with Supplemental Application box marked. The 60 day deadline for supplemental application submission was December 29, 2018. A letter denying the amended application for untimeliness was sent January 22, 2019. Appeal of denial for untimeliness received January 23, 2019. Findings of Fact are requested.

ADJOURNMENT:

*(The Assessment Appeals Board can discuss these items at any time during the meeting.)

This agenda was posted on bulletin boards 72 hours in advance of the meeting outside the Board office, and outside the Board Chambers, outside main entrance, Eric Rood Administrative Center.
Posted: February 20, 2019.

PERSONS DESIRING TO ADDRESS THE BOARD

PUBLIC COMMENT:

Members of the public shall be allowed to address the Assessment Appeals Board on items which are of interest to the public and which are within the subject matter jurisdiction of the Board, provided that no action shall be taken on any item not appearing on the agenda unless otherwise authorized by subdivision (6) of Section 54954.2. The following procedures shall be in effect with regard to the public's exercise of this right:

- 1) The total amount of time allotted for receiving such public comment may be limited to not less than 15 minutes during any regular Board meeting.
- 2) The Chair may limit any individual to not less than 3 minutes. Time to address the Board will be allocated on a basis of the order of requests received. Not all members may be allowed to speak if the total time allocated expires.
- 3) The Board may not allow the public time to speak on an item, which was previously considered by the Assessment Appeals Board if an opportunity for public input was afforded at that meeting. (Government Code Section 54954.3)