

NEVADA COUNTY ASSESSMENT APPEALS BOARD

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Julie Patterson Hunter, Clerk of the Board
Katharine L. Elliott, County Counsel

AGENDA

for a Regular Meeting of the Assessment Appeals Board

Wednesday, March 17, 2021, at 9:00 a.m.

This meeting will be held online via Microsoft Teams*

*Pursuant to Governor Gavin Newsom's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the County of Nevada will hold its regularly scheduled meeting of the Assessment Appeals Board remotely. The Assessment Appeal Board members will attend the meeting and participate to the same extent as if they were present.

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 may be obtained on Nevada County's website at
<https://www.mynevadacounty.com/AgendaCenter/Assessment-Appeals-Board-9>

Members of the public may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether the matter is on the agenda for Board consideration or action, before the meeting by email to ClerkofBoard@co.nevada.ca.us, or by U.S. Mail. In order for comments to be entered into the administrative record of the meeting, they must be received no later than 8:00 a.m. on the morning of the noticed meeting.

Members of the public may attend the meeting by using the following Microsoft Teams meeting link:

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or copy/paste web address into Chrome or Microsoft Edge browser

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YjU0YzRiMWEtOWQwNi00NDVmLTk3ZDktMDYxYjRmZjU0ODY2%40thread.v2/0?context=%7b%22tid%22%3a%22856ea14c-a269-4cdf-8737-f499ea7df46c%22%2c%22oid%22%3a%22ca0d38f8-5b13-455d-b8f8-9d529bd8faf4%22%7d

Or call in (audio only)

[+1 530-414-9282](tel:+15304149282), [818326224#](tel:+1818326224) United States Phone Conference ID: 818 326 224#

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

REGULAR MEETING: 9:00 A.M.

Call to order.

Pledge of Allegiance.

Corrections and/or deletions to the agenda.

PUBLIC COMMENT: (Explanation on page #4)

Members of the public can provide general comments on items that are that are of interest to the public and are within the subject matter jurisdiction of the Board before the meeting by mailing comments to the Clerk of the Board or by emailing ClerkofBoard@co.nevada.ca.us, or during the meeting by joining remotely via Microsoft Teams.

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. 19/20 Regular Assessment #19-002: Michael Taylor, Applicant. APN# 004-420-066-000. Property located at Cedarsong Road, Nevada City, CA. Assessor's current value on the roll: \$518,900. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$210,000 (land) and \$240,000 (improvements) for a new value of \$450,000. Findings of Fact are not requested.

Requested Action: Accept stipulated value.

2. Supplemental Assessment #S-603: Michael Taylor, Applicant. APN# 032-660-012-000. Property located at Cedarsong Road, Nevada City, CA. Assessor's current value on the roll: \$310,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$150,000 (land) and \$145,000 (improvements) for a new value of \$295,000. Findings of Fact are not requested.

Requested Action: Accept stipulated value.

3. 19/20 Regular Assessment #19-004: Michael Taylor, Applicant. APN# 032-660-012-000. Property located at Cedarsong Road, Nevada City, CA. Assessor's current value on the roll: \$310,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$150,000 (land) and \$45,000 (improvements) for a new value of \$295,000. Findings of Fact are not requested.

Requested Action: Accept stipulated value.

4. Supplemental Assessment #S-604: Michael Taylor, Applicant. APN# 004-420-010-000. Property located at Sun Shadow Circle, Nevada City, CA. Assessor's current value on the roll: \$200,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$150,000 (land) and \$9,100 (improvements) for a new value of \$159,100. Findings of Fact are not requested.

Requested Action: Accept stipulated value.

5. 19/20 Regular Assessment #19-003: Michael Taylor, Applicant. APN# 004-420-010-000. Property located at Sun Shadow Circle, Nevada City, CA. Assessor's current value on the roll: \$200,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$150,000 (land) and \$9,100 (improvements) for a new value of \$159,100. Findings of Fact are not requested.

Requested Action: Accept stipulated value.

ASSESSMENT HEARINGS:

6. 19/20 Regular Assessment #19-012: Ron Arashi, Applicant. Assessment #006-380-053-000. APN 860-000-384-000. Property located at John Bouer Avenue, Grass Valley, Airport Hanger. Applicant's opinion of value: \$53,500. Assessor's value: \$64,839. Findings of Fact are not selected.
Requested Action: Hold hearing and make determination regarding the appeal.
7. Supplemental Assessment #S-612: Andrew McCadden, Applicant. Assessment #990-004-393-000. APN 040-230-018-000. Property located at Saxon Way, Truckee. Applicant's opinion of value: \$456,750. Assessor's value: \$541,008. Clerk of Assessment Appeal Board requested a postponement from the November 18, 2020, hearing to the January 20, 2021, hearing. Applicant requested a one-time postponement from the January 20, 2021, hearing. Findings of Fact are not selected.
Requested Action: Hold hearing and make determination regarding the appeal.
8. 18/19 Regular Assessment #18-023: Dolgen California, LLC (Dollar General), Applicant. Invoke Tax Partners (CTMI, LLC), Agent. APN 035-400-019-000. Property located at Nevada City Highway, Grass Valley. Applicant's opinion of value: \$2,135,155. Assessed value: \$2,962,017. Scheduled for April 20, 2020, hearing and rescheduled (due to meeting cancelation) to May 18, 2020, then .to July 20, 2020. A written stipulation between the Assessor and Applicant for a new stipulated value of \$650,000 (land) and \$1,850,000 (improvements) for a total value of \$2,500,000 was rejected by the Assessment Appeals Board on July 20, 2020, and the appeal was scheduled for full hearing on March 17, 2021. Two-year waiver submitted and approved. Findings of Fact are not requested.
Requested Action: Hold hearing and make determination regarding the appeal.

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, and on the County's website at: <https://www.mynevadacounty.com/AgendaCenter/Assessment-Appeals-Board-9>.
Posted: March 13, 2021.

It was also posted at the District V Supervisor office at Truckee Town Hall.

PERSONS DESIRING TO ADDRESS THE BOARD

PUBLIC COMMENT:

Members of the public can provide general comments on items that are that are of interest to the public and are within the subject matter jurisdiction of the Board before the meeting by mailing comments to the Clerk of the Board or by emailing ClerkofBoard@co.nevada.ca.us, and during the meeting by joining the Microsoft Teams meeting.

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. Masks are required inside of all County facilities.

The following procedures shall be in effect regarding the public's exercise of this right:

- 1) 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.
- 2) 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)