

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, April 21, 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. 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 online 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_YTk0ZWVjMDEtZWVlMS00ZjM1LTg1M2UtMWJjNTk1NDk3MTg1%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 United States Phone Conference ID: 935 057 249#

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 #7)

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

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.a.** 18/19 Supplemental Assessment #S-606: Truckee Meadows Water Authority, Applicant. Boutin Jones Inc., Agent. APN 048-070-007-000. Property located at Boca Reservoir. Applicant's opinion of value: \$243,331. Assessor's value: \$763,761. Request to approve Waiver to Extend Hearing on Application for Changed Assessment, due to difficulty scheduling hearings during the COVID-19 pandemic. Findings of Fact are requested.

Requested Action: Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment.

- 1.b.** 19/20 Regular Assessment #19-019: Truckee Meadows Water Authority, Applicant. Boutin Jones Inc., Agent. APN 017-540-001-000. Property located at Boca Reservoir. Applicant's opinion of value: \$1,136,239. Assessor's value: \$1,900,000. Request to approve Waiver to Extend Hearing on Application for Changed Assessment, due to difficulty scheduling hearings during the COVID-19 pandemic. Findings of Fact are requested.

Requested Action: Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment.

- 1.c.** 19/20 Regular Assessment #19-020: Truckee Meadows Water Authority, Applicant. Boutin Jones Inc., Agent. APN 048-070-007-000. Property located at Donner Lake. Applicant's opinion of value: \$20,343,001. Assessor's value: \$24,343,001. Request to approve Waiver to Extend Hearing on Application for Changed Assessment, due to difficulty scheduling hearings during the COVID-19 pandemic. Findings of Fact are requested.

Requested Action: Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment.

- 2.a.** 19/20 Regular Assessment #19-036: Safeway, Inc., Applicant. Property Tax Assistance Co., Inc., Agent. APN 018-570-035. Property located at Donner Pass Road, Truckee. Applicant's opinion of value: \$873,650. Assessor's value: \$1,747,300. Request to approve Waiver to Extend Hearing on Application for Changed Assessment, due to difficulty scheduling hearings during the COVID-19 pandemic. Findings of Fact are not requested.

Requested Action: Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment.

2.b. 19/20 Regular Assessment #19-037: Safeway, Inc., Applicant. Property Tax Assistance Co., Inc., Agent. Assessment #800-000-112-000. Property located at Sutton Way, Grass Valley. Applicant's opinion of value: \$1,083,245. Assessor's value: \$2,166,490. Request to approve Waiver to Extend Hearing on Application for Changed Assessment, due to difficulty scheduling hearings during the COVID-19 pandemic. Findings of Fact are not requested

Requested Action: Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment

2.c. 19/20 Regular Assessment #19-038: Safeway, Inc., Applicant. Property Tax Assistance Co., Inc., Agent. Assessment #800-000-111-000. Property located at Neal Street, Grass Valley. Applicant's opinion of value: \$237,070. Assessor's value: \$474,140. Request to approve Waiver to Extend Hearing on Application for Changed Assessment, due to difficulty scheduling hearings during the COVID-19 pandemic. Findings of Fact are not requested.

Requested Action: Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment

3. Acceptance of Assessment Appeals Board minutes for December 16, 2020; January 20, 2021; February 17, 2021; and March 17, 2021.

Requested Action: Approval of the Assessment Appeals Board minutes for December 16, 2020; January 20, 2021; February 17, 2021; and March 17, 2021.

ASSESSMENT HEARINGS:

4.a. 20/21 Regular Assessment #20-030: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-110-002. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.b. 20/21 Regular Assessment #20-031: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-110-021. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.c. 20/21 Regular Assessment #20-031: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-110-021. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.d. 20/21 Regular Assessment #20-032: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-120-017. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.e. 20/21 Regular Assessment #20-033: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-120-002. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.e. 20/21 Regular Assessment #20-034: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-120-001. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.f. 20/21 Regular Assessment #20-035: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-120-019. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.g. 20/21 Regular Assessment #20-036: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-130-003. Property located at Tyler Foote Crossing Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.h. 20/21 Regular Assessment #20-037: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-130-010. Property located at Tyler Foote Crossing Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.i. 20/21 Regular Assessment #20-038: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-130-018. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

- 4.j.** 20/21 Regular Assessment #20-039: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-130-019. Property located at Tyler Foote Crossing Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

- 4.k.** 20/21 Regular Assessment #20-040: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-130-027. Property located at Grizzly Hill+ Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

- 4.l.** 20/21 Regular Assessment #20-041: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-130-028. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

- 4.m.** 20/21 Regular Assessment #20-042: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-130-029. Property located at Tyler Foote Crossing Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

- 4.n.** 20/21 Regular Assessment #20-043: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-140-042. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

- 4.o.** 20/21 Regular Assessment #20-044: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-140-047. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

- 4.o.** 20/21 Regular Assessment #20-045: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-140-048. Property located at Grizzly Hill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.p. 20/21 Regular Assessment #20-046: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 061-260-017. Property located at Old Mill Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.q. 20/21 Regular Assessment #20-047: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 062-050-041. Property located at Jackass Flats Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.r. 20/21 Regular Assessment #20-048: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 062-050-008. Property located at Jackass Flats Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.s. 20/21 Regular Assessment #20-049: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 062-050-041. Property located at Jackass Flats Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

4.t. 20/21 Regular Assessment #20-050: San Juan Mining Corp., Applicant. Tilt at Windmills, inc., Agent. APN# 062-070-017. Property located at Grizzly Hills Road, Nevada City. Request to make a determination regarding the timeliness of the filing date of the Assessment Appeal Application. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding timeliness of receipt of the Application.

5. 19/20 Regular Assessment #19-041: Longs Drugs Stores California LLC, Applicant. Ryan LLC, Agent. APN 057-260-018000. Property located at Combie Road, Auburn. Applicant's opinion of value: \$4,286,187. Assessor's value: \$8,572,374. Findings of Fact not requested.

Requested Action: Hold hearing and make determination regarding the appeal.

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

ADJOURNMENT:

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: April 16, 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 and during the meeting by mailing comments to the Clerk of the Board, or by emailing ClerkofBoard@co.nevada.ca.us .

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)