

# NEVADA COUNTY ASSESSMENT APPEALS BOARD

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Vacant (alternate)  
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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, August 18, 2021, at 10:00 a.m., in the Board Chambers,  
First Floor, Eric Rood Administrative Center,  
950 Maidu Avenue, Nevada City, California, and  
Remotely 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 from inside the Board Chambers, located at the Eric Rood Administrative Center, 950 Maidu Avenue, First Floor, Nevada City, CA 95959. 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. Alternatively, the public and participants may attend remotely via Microsoft Teams. Remote participants will attend the meeting and participate to the same extent as if they were present.

*Participants and 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/dl/launcher/launcher.html?url=%2F%20%23%2F1%2Fmeetup-join%2F19%3Ameeting\\_ZTljZDZkMGItYWJiNi00YjMOLWEzNDEtMGE0OTY2NGM3ZjNh%40thread.v2%2F0%3Fcontext%3D%2527b%2522Tid%2522%253a%2522856ea14c-a269-4cdf-8737-f499ea7df46c%2522%252c%2522Oid%2522%253a%2522ca0d38f8-5b13-455d-b8f8-9d529bd8faf4%2522%2527d%26anon%3Dtrue&type=meetup-join&deeplinkId=03ac084e-157f-4aff-bda2-8487b8cc22cc&directDl=true&msLaunch=true&enableMobilePage=true&suppressPrompt=true](https://teams.microsoft.com/dl/launcher/launcher.html?url=%2F%20%23%2F1%2Fmeetup-join%2F19%3Ameeting_ZTljZDZkMGItYWJiNi00YjMOLWEzNDEtMGE0OTY2NGM3ZjNh%40thread.v2%2F0%3Fcontext%3D%2527b%2522Tid%2522%253a%2522856ea14c-a269-4cdf-8737-f499ea7df46c%2522%252c%2522Oid%2522%253a%2522ca0d38f8-5b13-455d-b8f8-9d529bd8faf4%2522%2527d%26anon%3Dtrue&type=meetup-join&deeplinkId=03ac084e-157f-4aff-bda2-8487b8cc22cc&directDl=true&msLaunch=true&enableMobilePage=true&suppressPrompt=true)

**Or call in (audio only)**

+1 530-414-9282 United States Phone Conference ID: 312 915 954#

The agenda and all supporting documents are available for review during regular business hours at the Clerk of the Board office, 950 Maidu Avenue, 2<sup>nd</sup> 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.

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**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.

- 1a.** 18/19 Supplemental Assessment #S-606: Truckee Meadows Water Authority, Applicant. Boutin Jones, Inc., Agent. APN 048-070-007-000. Assessment # 980-000-157-000. Property located at Boca Reservoir. Applicant's opinion of value: \$243,331. Assessor's value: \$763,761. Two-year waiver approved at the April 21, 2021, Assessment Appeals Board hearing. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$0. Findings of Fact are requested.

**Requested Action:** Accept stipulated value.

- 1b.** 19/20 Regular Assessment #19-019: Truckee Meadows Water Authority, Applicant. Boutin Jones Inc., Agent. APN 048-070-007-000. Assessment # 860-000-172-000. Property located at Boca Reservoir. Applicant's opinion of value: \$1,136,239. Assessor's value: \$1,900,000. Two-year waiver approved at the April 21, 2021, Assessment Appeals Board hearing. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$1,481,446. Findings of Fact are requested.

**Requested Action:** Accept stipulated value.

- 2.** 19/20 Regular Assessment #19-023: Roman Catholic Bishop of Sacramento, Applicant. Property Tax Assistance Co., Inc., Agent. APN 007-550-016-000. Property located at 11425 McCourtney Road, Grass Valley. Applicant's opinion of value: \$457,000. Assessor's value: \$2,000,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$1,480,000. Findings of Fact are requested.

**Requested Action:** Accept stipulated value.

- 3.** 19/20 Regular Assessment #19-016: Hershon/Weitz Family Trust, Applicant. APN 021-420-028. Property located at 24650 Oro Valley Road, Auburn. Applicant's opinion of value: \$495,000. Assessor's value: \$559,100. Request to approve Waiver to Extend Hearing on Application for Changed Assessment. Findings of Fact are not marked.

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

**ADJOURNMENT**

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(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 on the County's website at: <https://www.mynevadacounty.com/AgendaCenter/Assessment-Appeals-Board-9>. It was also posted outside the Board office, outside the Board Chambers and outside the main entrance of the Eric Rood Administrative Center.

Posted: August 15, 2021.

### **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)

Prior to the meeting, the public may submit comments by writing the Clerk of the Board or by emailing [ClerkofBoard@co.nevada.ca.us](mailto:ClerkofBoard@co.nevada.ca.us). To comment during the meeting, the public may attend in person or remotely via Microsoft Teams.

If attending in person, attendees must adhere to posted face mask requirements.