

# NEVADA COUNTY ASSESSMENT APPEALS BOARD

## Meeting Minutes

January 20, 2021

(Meeting was held remotely via Microsoft Teams)

### REGULAR MEETING:

Call to Order:

ACTION TAKEN: Chair Bushore called the meeting to order at 9:00 a.m.

The following Board Members present:

Gerald Bushore (Chair)  
James Rees  
James Dal Bon

Pledge of Allegiance:

ACTION TAKEN: Pledge of allegiance held.

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Corrections and/or deletions to the agenda.

ACTION TAKEN: No corrections noted.

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### Public Comment:

None.

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### CONSENT CALENDAR

1. 19/20 Regular Assessment #19-032: Marisa Laursen, Applicant. APN# 039-230-050-000. Property located at Lost Lake Road, Grass Valley, CA. Assessor's current value on the roll: \$531,420. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$82,600, land, \$423,300, improvements, for a new value of \$504,900. Findings of Fact not marked on application.
2. 19/20 Regular Assessment #19-040: Erika A. and Matthew C. Rippee, Applicant. Rowland Fellows, NorCal Partners Real Estate, Agent. APN# 016-440-012-000. Property located at Whitetail Court, Truckee, CA. Assessor's current value on the roll: \$75,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$35,000, land, upon receipt of the original, signed stipulation. Findings of Fact are not requested.
3. Approval of revised Fiscal Year 2020/21 meeting calendar, adding meeting dates May 19, 2021 and June 16, 2021 to accommodate the 2-year timeline for hearing Assessment Appeal Applications in response to difficulties with scheduling meetings during the COVID-19 pandemic.

ACTION TAKEN: Chair Bushore introduced the Consent Calendar. James Rees had a concern regarding Agenda Item #2, and asked it be pulled from consent for discussion.

**MOTION:** Motion made by James Rees, seconded by James Dal Bon, to approve the consent calendar, less Agenda Item #2. On a roll call vote the motion passed unanimously

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**Item Removed from Consent:**

2. 19/20 Regular Assessment #19-040: Erika A. and Matthew C. Rippee, Applicant. Rowland Fellows, NorCal Partners Real Estate, Agent. APN# 016-440-012-000. Property located at Whitetail Court, Truckee, CA. Assessor's current value on the roll: \$75,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value of \$35,000, land, upon receipt of the original, signed stipulation. Findings of Fact are not requested.

**ACTION TAKEN:** James Rees noted that the new stipulated value was almost an 80% reduction from the original sales price. He understood there was a problem with the septic system, although all the Board had to support the greatly reduced value was one letter from an engineer. In the future it would be nice to have more definitive information when the value has dropped this much, such as a report from the County stating that there is no septic feasibility. There was no way for the Board to know whether or not there would be an option to build a small house that only required a septic system. He would approve the item but asked for more information in the future.

Board discussion ensued.

**MOTION:** Motion made by James Rees, seconded by James Dal Bon, to approve the written stipulation for a new stipulated value of \$35,000, upon receipt of the original, signed stipulation. On a roll call vote the motion passed unanimously.

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**ASSESSMENT HEARINGS:**

4. 18/19 Supplemental Assessment #S-610: Colin J. Wamser, Applicant. APN# 012-600-022-000. Property located at West Brookview Drive, Grass Valley, CA. Applicant's opinion of value: \$121,677. Assessor's current value on the roll: \$238,140. Findings of Fact not requested.

**ACTION TAKEN:** Chair Bushore read the title of the item into the record.

Julie Patterson Hunter, Clerk to the Assessment Appeals Board, reported that a request to withdraw the application was received from the Applicant on Monday, January 18, 2020. As it was received too late to be accepted by the Clerk of the Board, the Assessment Appeals Board would need to make a decision on the request to withdraw the Application. Julie Patterson Hunter reported that the Assessor's office has already addressed the concerns, and therefore the Applicant was ready to withdraw the Application.

Mr. Dal Bon wanted to ask a question, and Julie Patterson Hunter explained that since the Applicant was not in attendance the hearing could not be held and would have to be rescheduled for another date.

Mr. Dal Bon moved forward with his question, asking for a brief explanation of the case. Mr. Ernie Thompson, Chief Appraiser, explained that it was related to a reappraisal completed by the Assessor's office. The Applicant was not happy with the value initially and filed an appeal. Shortly thereafter, the Assessor contacted the Applicant and reduced the value. The Applicant simply forgot to withdraw the application, although a considerable amount of time has passed.

Board discussion and questioning ensued.

Ms. Rhett VanPloeg, Assistant County Counsel, agreed that if the Board wanted to continue with questioning, the hearing would need to be rescheduled so that the Applicant could be present.

Board discussion continued.

**MOTION:** Motion made by James Dal Bon, seconded by James Rees, to accept the withdrawal of the Application for Supplemental Appeal #S-610. On a roll call vote the motion passed unanimously.

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Concerns were shared by the Assessment Appeal Board members regarding the difficulties with remote meetings, Julie Patterson Hunter suggested staff and the Board meet ahead of each future meeting for a technical check-in to ensure everyone's system is up and running properly. This process was agreed upon by the Board members.

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**ADJOURNMENT:**

ACTION TAKEN: There being no further business, Chair Bushore adjourned the meeting at 9:42 a.m.

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Chair of the Assessment Appeals Board

ATTEST:

By:   
Julie Patterson Hunter, Clerk of the Board