

PLACER COUNTY ASSESSMENT APPEALS BOARD AGENDA

Monday, February 08, 2021

9:00a.m.

County Administrative Center, 175 Fulweiler Avenue, Auburn, CA 95603

Tyghé Richardson - Chairman

Mike DeFerrari

Adam Brown

Bill Wright - AAB Counsel

Megan Wood - Clerk

Marci Branaugh - Clerk

ASSESSMENT APPEALS BOARD MEMBERS MAY ATTEND HEARING VIRTUALLY

In order to protect public health and the safety of our Placer County citizens, the Assessment Appeals Board will be offering public participation virtually through a Zoom meeting <https://placer-ca-gov.zoom.us/j/93243855980> or 1-888-788-0099 ID 932 4385 5980 utilizing the "raise hand" function for Public Comment. The Board Chambers will be closed to public attendance.

The Placer County Assessment Appeals Board is committed to ensuring that persons with disabilities are provided the resources to participate in its meetings. If you require a disability related accommodation, please submit the request in writing to the Board Clerk at least 5 days prior to the meeting date to allow the Board to seek accommodation. Materials related to an item on this agenda submitted to the Assessment Appeals Board after distribution of the agenda packet are available for public inspection in the Clerk of the Board's office at 175 Fulweiler Avenue, Auburn, CA, 95603 during normal business hours. The Statement of Meeting Procedures has been provided to all parties and is available for review.

Call to Order: Chairman

Flag Salute: Chairman

Roll Call: Clerk

Oath of Testifying Parties: Clerk

PUBLIC COMMENT

Persons may address the Board on items not on this agenda. Please limit comments to 3 minutes.

1 HEARING MINUTES

Review draft minutes from the January 25, 2021 AAB Hearing.

Recommended Action: Approve draft minutes from the January 25, 2021 AAB Hearing.

- 2 **CONSENT AGENDA** - All proposed Stipulations on the consent agenda have been signed by the Assessor's Office and the applicant and are being recommended for approval (Items 2.A.1 through 2.A.7). All Stipulations in Process are being requested continued by the Assessor's Office (Items 2.B.1 through 2.B.1). All Non-Confirmed appeals Items (2.C.1 through 2.C.7) are being recommended for Denial by the Clerk of the Assessment Appeals Board. All items will be approved by a single roll call vote. Anyone may ask to address Consent items prior to the Board taking action, and the item may be moved for discussion.

2.A STIPULATIONS

Consider the following Stipulations as shown in the Agenda Packet.

Recommended Action: Pursuant to Revenue and Taxation Code Section 1607, approve the Stipulations as shown in the Agenda Packet, waive the appearance of the person affected or the agent, and approve the change of the assessed value in accordance with Section 1610.8.

| | Name | Type | Year | Assessment | Appeal |
|----|-------------------------------|-----------------------|-------------|-------------------|---------------|
| 3 | 1. BYER ERIC | Single Family | 2020 | 040 111 061 000 | A2020-0100 |
| 9 | 2. MGP IX REIT LLC | Commercial/Industrial | 2018 | 021-274-054-000 | A2019-0264 |
| | | Commercial/Industrial | 2019 | 021-274-057-000 | A2019-0265 |
| 21 | 3. MGP X PROPERTIES LLC | Commercial/Industrial | 2019 | 365-020-011-000 | A2019 0266 |
| 29 | 4. ORTMAN FRANCIS & DACMAR TR | Single Family | 2020 | 096 151 001 000 | A2020 0033 |
| 35 | 5. ROSENBLATT JERRY | Single Family | 2019 | 110 470 011 000 | A2019 0161 |
| 41 | 6. SAFEWAY INC LESSEE ET AL | Commercial/Industrial | 2019 | 117 160 002 000 | A2019 0331 |
| | | Commercial/Industrial | 2019 | 117 160 018 000 | A2019 0333 |
| | | Commercial/Industrial | 2019 | 117 180 010 000 | A2019 0335 |
| | | Commercial/Industrial | 2019 | 117 200 014 000 | A2019 0337 |
| 59 | 7. WILBERGER JAMES | Single Family | 2019 | 990 416 634 000 | S2020 0006 |

2.B CONFIRMED - STIPULATIONS IN PROCESS

Consider a request from the Assessor to continue the following Confirmed Appeals to March 08, 2021 as Stipulations in Process: Item 2.B.1 through 2.B.1

Recommended Action: Approve the request from the Assessor to continue the following Confirmed Appeals to February 08, 2021 as Stipulations in Process: Item 2.B.1 through 2.B.1

| | | | | | |
|----|-----------------------------|-----------------------|------|-----------------|------------|
| 67 | 1. EREP AUBURN VILLAGE I LP | Commercial/Industrial | 2019 | 052 360 004 000 | A2019 0198 |
| | | Commercial/Industrial | 2019 | 052 360 003 000 | A2019 0199 |

73 2.C NON CONFIRMED

Consider the following appeals as Non-Confirmed as recommended by the Clerk of the Assessment Appeals Board: Items 2.C.1 through 2.C.7

Recommended Action: Deny the following appeals as recommended by the Clerk of the Assessment Appeals Board due to the failure of the property owners to confirm their appearance at the hearing: Items 2.C.1 through 2.C.7

| | | | | | |
|----|--------------------------------|---------------|------|-----------------|------------|
| 1. | CLINTON WILLIE H TR | Single Family | 2019 | 036 280 017 000 | A2019-0125 |
| 2. | JUN PETER | Single Family | 2020 | 103 160 007 000 | A2020-0024 |
| 3. | LINCOLN RIDERS CLUB | Other | 2017 | 990 369 433 000 | S2017 0018 |
| 4. | LOPEZ SHEILA SCHULTZ T2 & RUAL | Single Family | 2020 | 029 210 012 000 | A2020 0236 |
| 5. | MILLIKAN BRADLEY TODD | Single Family | 2020 | 481 220 023 000 | A2020 0010 |
| 6. | ROCKLIN SWIM TEAM | Other | 2017 | 860 001 795 000 | R2018 0023 |
| | | Other | 2015 | 860 001 795 000 | S2018 0017 |
| 7. | SHELLY DAVID B | Single Family | 2020 | 023 271 009 000 | A2020 0084 |

3 REQUESTS FOR RECONSIDERATION AND REHEARING

Consider the following requests for reconsideration and rehearing pursuant to Rule 326.

Recommended Action: None

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|----|-------------------------------|-----------------------|------|-----------------|------------|
| 75 | 1. BIG WEST CORP | | | | |
| | BATCH ENTERPRISES LP | Commercial/Industrial | 2019 | 048 160 046 000 | A2019-0306 |
| 81 | 2. VERSATAX CONSULTING | | | | |
| | SOMERSET CAPITAL GROUP LTD | Business PP/Fixtures | 2013 | 810 005 205 000 | R2017 0002 |
| | | Business PP/Fixtures | 2014 | 810 005 205 000 | R2017 0003 |

4 CONFIRMED

The Board will consider the following Confirmed Appeals: Item 4.A through 4.D

Recommended Action: None

| | | | | | |
|-----|--|---------------|------|-----------------|------------|
| 89 | A. CAMINO ATHERTON LLC | Single Family | 2020 | 106 440 010 000 | A2020 0144 |
| | | Single Family | 2020 | 995 207 292 000 | S2020 0005 |
| 97 | B. HIGHLANDS RESORT CLUB ASSOC II | Single Family | 2019 | 706 503 000 000 | A2019 0223 |
| | | Single Family | 2019 | 706 507 000 000 | A2019 0224 |
| | | Single Family | 2019 | 706 406 000 000 | A2019 0225 |
| | | Single Family | 2019 | 706 405 000 000 | A2019 0226 |
| | | Single Family | 2019 | 706 308 000 000 | A2019 0227 |
| | | Single Family | 2019 | 706 108 000 000 | A2019 0228 |
| | | Single Family | 2019 | 706 304 000 000 | A2019 0229 |
| | | Single Family | 2019 | 706 303 000 000 | A2019 0230 |
| | | Single Family | 2019 | 706 306 000 000 | A2019 0231 |
| | | Single Family | 2019 | 706 307 000 000 | A2019 0232 |
| | | Single Family | 2019 | 706 106 000 000 | A2019 0233 |
| 121 | C. LATKA EILEEN & EARL | Vacant Land | 2020 | 257 130 033 000 | A2020 0088 |
| 125 | D. LINCOLN ROTARY CLUB PROP INC | Single Family | 2020 | 008 181 006 000 | A2020 0122 |
| | | Single Family | 2020 | 008 021 005 000 | A2020 0124 |
| | | Single Family | 2020 | 008 021 006 000 | A2020 0126 |

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| Single Family | 2020 | 008 062 004 000 | A2020 0128 |
| Single Family | 2020 | 008 164 001 000 | A2020 0130 |
| Single Family | 2020 | 008 025 005 000 | A2020 0132 |
| Single Family | 2020 | 008 025 006 000 | A2020 0134 |
| Single Family | 2020 | 008 025 004 000 | A2020 0136 |
| Single Family | 2020 | 008 025 002 000 | A2020 0138 |
| Single Family | 2020 | 008 025 003 000 | A2020 0140 |

5 ADJOURNMENT

- to Closed Session for deliberations pursuant to Revenue and Taxation Code Section 1605.4