

NEVADA COUNTY ASSESSMENT APPEALS BOARD

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

AGENDA

**for a Special Meeting of the Assessment Appeals Board
Monday, February 24, 2020, at 9:00 a.m., in the Board Chambers,
First Floor, Eric Rood Administrative Center,
950 Maidu Avenue, Nevada City, California**

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.

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

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.

1. 18/19 Regular Assessment #18-008: 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: \$261,096. Assessor's value: \$522,190. Applicant requested a one-time postponement from the December 16, 2019 hearing. Assessor has requested a one-time postponement to schedule the hearing in the 2020/21 Fiscal Year. Request to approve Waiver to Extend Hearing on Application for Changed Assessment. Findings of Fact are not requested.

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

2. 18/19 Regular Assessment #18-016: 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: \$877,410. Assessor's value: \$1,754,820. Applicant requested a one-time postponement from the December 16, 2019 hearing. Assessor has requested a one-time postponement to schedule the hearing in the 2020/21 Fiscal Year. Request to approve Waiver to Extend Hearing on Application for Changed Assessment. Findings of Fact are not requested.

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

3. 18/19 Regular Assessment #18-017: Safeway, Inc., Applicant. Property Tax Assistance Co., Inc., Agent. Assessment #800-000-112-000. Property located at Combie Road, Grass Valley. Applicant's opinion of value: \$1,199,598. Assessor's value: \$2,399,195. Applicant requested a one-time postponement from the December 16, 2019 hearing. Assessor has requested a one-time postponement to schedule the hearing in the 2020/21 Fiscal Year. Request to approve Waiver to Extend Hearing on Application for Changed Assessment. Findings of Fact are not requested.

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

4. Acceptance of minutes for January 27, 2020.

ASSESSMENT HEARINGS:

5. 18/19 Regular Assessment #18-019: Richard Oberleitner, Applicant. APN 035-221-017. Property located on Nevada City Highway, Grass Valley. Applicant's opinion of value: \$51,000. Assessor's value: \$154,631. Findings of Fact was not marked. Hearing postponed from the August 19, 2019 meeting at the Applicant's request. Hearing postponed from the January 27, 2020 meeting at the Applicant's request.

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

6. 18/19 Regular Assessment #18-025: BP Properties, Applicant. Protax, LLC, Agent. APN 035-530-012. Property located on Sierra College Drive, Grass Valley. Applicant's opinion of value: \$2,079,000. Assessor's value: \$3,465,000. All parties stipulated to continue the hearing from October 21, 2019 to December 16, 2019 at 9:00 a.m. All parties stipulated to continue the hearing from December 16, 2019 to January 27, 2020 at 9:00 a.m. Findings of Fact 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.
Posted: February 20, 2020.

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)