

**NEVADA COUNTY ASSESSMENT APPEALS BOARD MEETING
MINUTES**

FEBRUARY 25, 2019

REGULAR MEETING: 9:00 a.m.

Call to order:

ACTION TAKEN: Chair Bushore called the meeting to order at 9:03 a.m.

The following Board Members present:

Gerald Bushore (Chair)
James Rees (Vice-Chair)
James Dal Bon

Pledge of Allegiance.

ACTION TAKEN: Pledge of allegiance held.

Corrections and/or deletions to the agenda.

ACTION TAKEN: Ms. Lelia Loomis, Deputy Clerk, noted that the date of posting for the February 25, 2019 Agenda was written as January 20, 2019, instead of February 20, 2019. She reported that the error has been corrected.

Public Comment:

ACTION TAKEN: None.

ACTION TAKEN : Chair Bushore moved Agenda item #8 to the beginning of the Agenda.

ASSESSMENT HEARINGS:

8. Application 18-029: Daniel Ketcham, Applicant. APN 008-931-013. Property located on 114 Woodcrest Way, Grass Valley. Request for Board decision regarding timeliness of Application. Applicant's opinion of value: \$345,000. Assessor's value: \$400,000. Regular assessment application submitted on December 16, 2018. A letter denying the application for untimeliness was sent on December 20, 2018. On January 11, 2019 Mr. Ketcham submitted an amended application with Supplemental Application box marked. The 60 day deadline for supplemental application submission was December 29, 2018. A letter denying the amended application for untimeliness was sent January 22, 2019. Appeal of denial for untimeliness received January 23, 2019. Findings of Fact are requested.

ACTION TAKEN : Chair Bushore wanted to confirm if the Findings of Fact requested on the application applied to today's hearing on timeliness. Ms. Alison Barratt-Green, Counsel for the Assessment Appeals Board, responded that it did not apply to today's hearing.

The following people were sworn in by Ms. Lelia Loomis, Deputy Clerk to the Board: Mr. Daniel Ketcham, applicant and Mr. Ernie Thompson, Chief Appraiser.

Chair Bushore established the burden of proof to be Mr. Ketcham's since this is not his primary dwelling. He requested the Clerk give Mr. Ketcham the Meeting Protocol, Local Rules, and a printout of the following Property Tax Rules: Title 18, Public Revenues California Code of Regulations Division 1. State Board of Equalization Chapter 1. State Board of Equalization—Property Tax Subchapter 3. Local Equalization (301–369) Article - Rule 308. Request for Findings and Rule 325. Notice and Clarification of Decision.

Mr. Ketcham submitted a packet of supporting documents, the Clerk has marked this packet, Exhibit A.

Mr. Ernie Thompson, Chief Appraiser, reported the correct date of the Supplemental Notice but deferred to the Board regarding the timeliness of the application.

Mr. Daniel Ketcham, applicant, reviewed the information he supplied in Exhibit A, including the date he submitted the original regular application and the date he submitted the corrected application as a supplemental application. He reported on the two errors he made when completing the original form. He stated that he felt he had the right to make the corrections and that the date of the first submission should be the date considered for the supplemental application. Mr. Ketcham read Property Tax rule 305C and E as support for his application timeliness.

Mr. James Rees asked if Mr. Ketcham was aware of the difference between a regular application and a supplemental application and that each was ruled by different statutes and had different definitions in the code. He read the rule regarding changes to applications.

Mr. Ketcham commented that he is a layman and does not readily know the difference.

Ms. Barrett-Green reviewed the timeline of the application: the Regular Assessment application was filed after November 30, 2019 which made it untimely, then Mr. Ketcham amended this application and submitted it again as a Supplemental Assessment application, however this filing was beyond the 60 day required filing period for the Supplemental Notice. She also reported that the changes Mr. Ketcham made to the original application changed the nature of the application and therefore did not relate back to the original.

Chair Bushore asked if the Board would have the right to make a decision regarding timeliness given that the Property Rule for required dates and changes is clear.

Ms. Barrett-Green stated that if the Board found that the change does not change the nature of the application, they could rule on timeliness.

Board discussion ensued.

Chair Bushore requesting the rule be stated again and Ms. Barrett-Green read Rule 305E into the record.

Mr. Rees felt that the Board could not rule on the timeliness since a Regular application and a Supplemental application are two different things. Mr. Dal Bon agreed.

Chair Bushore also agreed and stated that the Board needed to follow the code.

Mr. Ketcham asked what the difference is between a Regular assessment and a Supplemental assessment.

Chair Bushore asked Mr. Ketcham what the change was to the property. Mr. Ketcham replied that he had purchased the property.

Chair Bushore provided an explanation of a Supplemental Assessment after purchase.

Mr. Dal Bon pointed out that there is also a substantial difference between an Owner Occupied property, which was marked on the Regular application, and a non-Owner Occupied property. This change was made and submitted on the corrected Supplemental application.

Mr. Dal Bon asked for repeated clarification of the code.

Ms. Barratt-Green reviewed the two changes to the application and the relevant code. (305E – Amendments and Corrections)

Mr. Ketcham commented that he still did not understand the difference between Regular and Supplemental assessments.

Ms. Barratt-Green reviewed the differences between the Regular and Supplemental assessments, and the deadlines when appeals for each can be filed. She commented that a Supplemental can't relate back to a prior Regular appeal because it is a different type of assessment.

Chair Bushore announced that the Board would enter into closed session to discuss the matter.

Following the closed session, Chair Bushore called the meeting to order and asked for a motion.

MOTION: Motion made by Mr. Rees, seconded by Mr. Dal Bon, to affirm the Clerk's decision that the application was untimely. On a roll call vote, the motion passed unanimously.

Mr. Rees explained that while the Board members sympathized with the Tax Payer, they had to follow the letter of the law.

CONSENT CALENDAR

1. 17/18 Regular Assessment #17-022: CVS-Caremark - Investment Department, Applicant. Ryan, LLC, Agent. APN 35-400-52 (updated APN 035-400-052). Property located on Sutton Way, Grass Valley. Applicant's opinion of value: \$1,500,000. Assessor's value: \$3,560,000. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.
2. 17/18 Regular Assessment #17-023: Longs Drug Stores California LLC, Applicant. Ryan, LLC, Agent. APN 18-740-15 (updated APN 018-740-015). Property located on Deerfield Drive, Truckee. Applicant's opinion of value: \$4,249,000. Assessor's value: \$8,497,763. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.
3. 17/18 Regular Assessment #17-024: Longs Drug Stores California LLC, Applicant. Ryan, LLC, Agent. APN 57-260-18 (updated APN 057-260-018). Property located on Combie Road, Auburn. Applicant's opinion of value: \$3,999,000. Assessor's value: \$8,293,348. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.
4. 17/18 Regular Assessment #17-005: Creekside Partners, Applicant. PROTAX LLC, Agent. APN 09-262-12 (updated APN 009-262-012). Property located on Bennett Street, Grass Valley. Assessor's current value on the roll: \$2,180,809. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$450,000 land, \$1,650,000 for improvements, for a total value of \$2,100,000, pending receipt of the signed stipulation document from the Applicant. Findings of Fact not requested.

5. 17/18 Regular Assessment #17-026: Kirpha, Inc., Applicant. PROTAX LLC, Agent. APN 35-400-14 (updated APN 035-400-014). Property located on Nevada City Highway, Grass Valley. Assessor's current value on the roll: \$2,248,188. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$816,000 land, \$1,300,000 for improvements, for a total value of \$2,116,000, pending receipt of the signed stipulation document from the Applicant. Findings of Fact not requested.
6. 17/18 Supplemental Assessment #S-600: Daniel Ketcham, Applicant. APN 08-970-22 (updated APN 008-970-022). Property located on Success Mine Loop, Grass Valley. Assessor's current value on the roll: \$424,000. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$135,000 land, \$265,000 for improvements, for a total value of \$400,000. Findings of Fact are requested.
7. Acceptance of minutes for November 19, 2018.

ACTION TAKEN: Chair Bushore introduced the consent calendar.

Chair Bushore pulled Agenda items #1, 2,3,4,5 from consent.

MOTION: Motion made by Mr. Dal Bon, seconded by Mr. Rees, to approve the consent calendar less Agenda items #1, 2, 3, 4, and 5. On a roll call vote, the motion passed unanimously.

Items pulled from the Consent Calendar:

1. 17/18 Regular Assessment #17-022: CVS-Caremark - Investment Department, Applicant. Ryan, LLC, Agent. APN 35-400-52 (updated APN 035-400-052). Property located on Sutton Way, Grass Valley. Applicant's opinion of value: \$1,500,000. Assessor's value: \$3,560,000. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.

ACTION TAKEN: Chair Bushore introduced the agenda item.

Chair Bushore read Agenda Item #1 into the record. He reported that he believes the Agent Authorization included with this application, and applications 17-023, 17-024, Agenda items #2 and #3, has terminated. The Authorization is for years 2015, 2016 and 2017.

Ms. Barratt-Green responded that we could continue the applications to the next meeting and request an updated Agent Authorization from the agent.

Board discussion ensued.

Ms. Barratt-Green stated that she will look into the language on the Agent Authorization forms and report back at the next meeting.

Chair Bushore questioned the need to postpone the applications until September.

Mr. Thompson commented that per the one-time postponement request of the applicant, and due to the extensive preparation these particular appeals will take, rescheduling to September was acceptable to the Assessor.

MOTION: Motion made by Mr. Rees, seconded by Mr. Dal Bon, to continue the approval of the 2-year waiver for Application number 17-022 until the next scheduled hearing, subject to receiving an updated Agent Authorization. On a roll call vote, the motion passed unanimously.

2. 17/18 Regular Assessment #17-023: Longs Drug Stores California LLC, Applicant. Ryan, LLC, Agent. APN 18-740-15 (updated APN 018-740-015). Property located on Deerfield Drive, Truckee. Applicant's opinion of value: \$4,249,000. Assessor's value: \$8,497,763. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.

ACTION TAKEN: Chair Bushore introduced the agenda item.

MOTION: Motion made by Mr. Rees, seconded by Mr. Dal Bon, to continue the approval of the 2-year waiver for Application number 17-023 until the next scheduled hearing, subject to receiving an updated Agent Authorization. On a roll call vote, the motion passed unanimously.

3. 17/18 Regular Assessment #17-024: Longs Drug Stores California LLC, Applicant. Ryan, LLC, Agent. APN 57-260-18 (updated APN 057-260-018). Property located on Combie Road, Auburn. Applicant's opinion of value: \$3,999,000. Assessor's value: \$8,293,348. Hearing postponed from the January 28, 2019 meeting at the Applicant's request. Request for approval of Two-Year Waiver Agreement. Findings of Fact not requested.

ACTION TAKEN: Chair Bushore introduced the agenda item.

MOTION: Motion made by Mr. Rees, seconded by Mr. Dal Bon, to continue the approval of the 2-year waiver for Application number 17-024 until the next scheduled hearing, subject to receiving an updated Agent Authorization. On a roll call vote, the motion passed unanimously.

4. 17/18 Regular Assessment #17-005: Creekside Partners, Applicant. PROTAX LLC, Agent. APN 09-262-12 (updated APN 009-262-012). Property located on Bennett Street, Grass Valley. Assessor's current value on the roll: \$2,180,809. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$450,000 land, \$1,650,000 for improvements, for a total value of \$2,100,000, pending receipt of the signed stipulation document from the Applicant. Findings of Fact not requested.

ACTION TAKEN: Chair Bushore introduced the agenda item.

Chair Bushore reported that the Authorized Agent, PROTAX, LLC.'s license has been suspended per the website of the Secretary of State. He noted that this is the same agent for Agenda item #5, Application 17-026.

Ms. Barratt-Green recommended continuance and stated that she and the Assessor would look into the reason for the suspension.

MOTION: Motion made by Mr. Rees, seconded by Mr. Dal Bon, to continue Application 17-005 until the next scheduled hearing, when Counsel and Assessor will report on the reason for the suspension. On a roll call vote, the motion passed unanimously.

5. 17/18 Regular Assessment #17-026: Kirpha, Inc., Applicant. PROTAX LLC, Agent. APN 35-400-14 (updated APN 035-400-014). Property located on Nevada City Highway, Grass Valley. Assessor's current value on the roll: \$2,248,188. Request for a written stipulation between the Assessor and Applicant for a new stipulated value: \$816,000 land, \$1,300,000 for improvements, for a total value of \$2,116,000, pending receipt of the signed stipulation document from the Applicant. Findings of Fact not requested.

ACTION TAKEN: Chair Bushore introduced the agenda items.

MOTION: Motion made by Mr. Rees, seconded by Mr. Dal Bon, to continue Application 17-026 until the next scheduled hearing, when Counsel and Assessor will report on the reason for the suspension. On a roll call vote, the motion passed unanimously.

Board discussion ensued regarding the Local Rules, Agent Authorizations and Agent license suspensions.

ADJOURNMENT:

ACTION TAKEN: There being no further business, Chair Bushore adjourned the meeting at 10:24 a.m.

Deula R. Bushore

Chair of the Assessment Appeals Board

ATTEST:

By: 

Lelia Loomis, Deputy Clerk to the Board