

**NEVADA COUNTY ASSESSMENT APPEALS BOARD MEETING  
MINUTES  
JULY 15, 2019**

**REGULAR MEETING: 9:11 a.m.**

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  
David Guerland

Pledge of Allegiance:

ACTION TAKEN: Pledge of allegiance held.

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Corrections and/or deletions to the agenda.

ACTION TAKEN: No corrections and/or deletions to the agenda were noted.

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Public Comment:

None.

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1 Acceptance of minutes for April 15, 2019.

**MOTION:** Motion made by Mr. Dal Bon, seconded by Mr. Rees, to approve the April 15, 2019 minutes. On a roll call vote, the motion passed unanimously.

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**NEW BUSINESS**

2. Organization of Assessment Appeals Board for 2019/20 Tax Year.

a) Selection of Chair and Vice Chair for Fiscal Year 2019/20.

ACTION TAKEN: Board members commented on the expertise of the current Assessment Appeals Board members.

**MOTION:** Motion made by Mr. Dal Bon, seconded by Mr. Rees, to elect Mr. Gerald Bushore as Chair, and Mr. James Rees as Vice-Chair for the 2019/20 Fiscal Year. On a roll call vote, the motion passed unanimously.

b) Approval of Fiscal Year 2019/20 calendar.

**MOTION:** Motion made by Mr. Dal Bon, seconded by Mr. Rees, to approve the Fiscal Year 2019/20 calendar. On a roll call vote, the motion passed unanimously.

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c) Discussion regarding updates to Nevada County Local Rules.

ACTION TAKEN: After a short break, Chair Bushore called the meeting back to order and introduced the Agenda item.

Ms. Alison Barratt-Green, County Counsel, reported that staff as discussed clarification of certain Local Rules:

- 1) The process for appealing the Clerk of the Board's determination regarding timeliness. The Local Rules currently state that the Clerk of the Board will determine whether an application is timely, however, the Local Rules also state that the Board will make the final determination. There is no process for how the decision moves from the Clerk of the Board to the Appeals Board final determination. Therefore, Counsel will create a process to cover the situation when an appellant disagrees with the Clerk of the Board's determination that an application is untimely, and the final decision needs to move to the Appeal's Board.
- 2) The other issue is regarding when an applicant claims they did not receive their Supplemental Tax Notification. Staff has informally adopted a process where the appellant can sign a declaration, saying under penalty of perjury, that they did not receive the notification. Currently, there is no real process for submitting this issue to the Appeal's Board. The Assessor's office would like the opportunity to address those types of situations so Counsel will create an appeal process that will allow those decisions to be moved to the Board.
- 3) Another issue is regarding approval by the Board of a Stipulated value when the Clerk has not received the final stipulation signed by the applicant. Staff is reviewing a process for the situation when an applicant does not return the signed Stipulation in a timely manner. An option is to bring it back to the Board to rescind the approval and set the appeal for a hearing. Counsel is working to create clarification for this situation in the Local Rules.
- 4) The final issue is regarding the Agent Authorizations becoming out-of-date before a hearing is held on an appeal.

Mr. Rees asked a question regarding Section 4, page 11 of the Local Rules, first paragraph regarding withdrawal of an application. The last sentence reads "Acceptance of a withdrawal by the Clerk as specified above shall constitute the final decision by the Board". His concern would be when an application is filed, and the applicant speaks to the Assessor's office and becomes afraid the assessed value may be raised by the Board and as a result withdraws their application. This would not give the Board the option to review the assessed value.

Ms. Barratt-Green stated that she believes this was discussed when the Board was first reviewing the Local Rules. She commented that all Local Rules are a balance between efficiency and what makes sense for the Board. If the Board would like certain items in the Local Rules to be brought back for modification, we can do that.

Mr. Rees asked if just that sentence could be modified and the words "by the Board" could be deleted so that the acceptance is simply by the Clerk as final decision.

Ms. Barratt-Green stated that can be done and asked the rest of the Board if they are in agreement.

Mr. Bushore stated that the other members were in agreement.

Mr. David Guerland, Alternate member, stated that Ms. Barratt-Green had commented about efficiency and that a process was being set up regarding actions coming before the Clerk and the Board. He asked if this is an efficient use of Staff and Board time.

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Ms. Barratt-Green reviewed the application that brought about the discussion of untimeliness and clarified the "gap" in the process and what possible language could be added to clarify the process and state that the appellant could appeal the decision of untimeliness within a certain number of days.

Mr. Guerland asked if it is possible to do a similar thing with the issue of a Stipulation that is not signed and Ms. Barratt-Green responded that we could simply add to the process that if a Stipulation is not returned within a certain period then the matter would then be set for a hearing.

Mr. Bushore agrees with clarifying the language in the Local Rules using the options stated by Ms. Barratt-Green.

Mr. Bushore inquired if Supplemental Notices could be sent using a "Proof of Mailing" with the postal service. He added that the Franchise Tax Board now has a service where you can get the statement or certificate of good standing over the internet for Attorneys and Agents. He felt it would be helpful if Staff would check on the Agents and Attorneys that are attending hearings and representing appellants.

Ms. Barratt-Green suggested that wording could be added to the Local Rules that if an Agent or Attorney is not in good standing, they will not have a right to appear and represent the tax payor. She will work with Staff to submit new wording. She hopes to have the updates to the Local Rules completed within the next couple of months.

d) Review of Agent Authorizations.

Mr. Bushore asked about the Agent Authorizations and Ms. Barratt-Green responded that Staff has been reviewing already submitted applications and will be reviewing these forms as applications are submitted to be sure they extend beyond the two-year action deadline for the Board. She added that the issue may be that many of them are worded that they represent the tax-payer for the calendar year when they really intend to represent the appellant for the tax year. Meaning that no matter how long it takes to hear and resolve that appeal they continue to represent the tax-payer. In which case they would only have to file the Agent Authorization one time at the time the application is submitted. We can add a statement that agent's need to have wording that they represent for the "Tax" year and not the "Calendar" year.

Ms. Barratt-Green commented that our goals are ongoing to update and make changes as items come to light.

Mr. Dal Bon commented that everyone should read the Split-Roll Proposition that will be on the ballot.

Discussion ensued.

Adjournment.

ACTION TAKEN: There being no further business, Chair Bushore adjourned the meeting at 9:49 a.m.

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Chair of the Assessment Appeals Board

ATTEST:

By:   
Delia Loomis, Deputy Clerk to the Board