## Sierra County
### Board of Supervisors’ Agenda Transmittal & Record of Proceedings

**Meeting Date:** March 6, 2018  
**Type of Agenda Item:** Regular  
**Department:** Board of Equalization  
**Approving Party:** Heather Foster, Clerk-Recorder  
**Phone Number:** 530-289-3295

<table>
<thead>
<tr>
<th>Agenda Item:</th>
<th>Application for Changed Assessment 2016/2017-006 - Brian Johnson.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supportive Documents Attached:</td>
<td>Memo Resolution Agreement Other</td>
</tr>
<tr>
<td>See attached application for changed assessment and correspondence from the Assessor and Clerk.</td>
<td></td>
</tr>
<tr>
<td>Background Information:</td>
<td>The purpose of this hearing is to determine whether the applicant has met the requirements of meeting with the Assessor’s Office pursuant to Rule 2004 of the Sierra County Board of Equalization Administrative Rules and Procedures (attached).</td>
</tr>
<tr>
<td>Funding Source:</td>
<td>N/A</td>
</tr>
<tr>
<td>General Fund Impact:</td>
<td>No General Fund Impact</td>
</tr>
<tr>
<td>Other Fund:</td>
<td></td>
</tr>
<tr>
<td>Amount:</td>
<td>$ N/A</td>
</tr>
<tr>
<td>Are Additional Personnel Required?</td>
<td>Yes, -- --</td>
</tr>
<tr>
<td></td>
<td>No</td>
</tr>
<tr>
<td>Is This Item Allocated in the Budget?</td>
<td>Yes No</td>
</tr>
<tr>
<td>Is a Budget Transfer Required?</td>
<td>Yes No</td>
</tr>
</tbody>
</table>

### Board Action:
- [ ] Approved
- [ ] Approved as amended
- [ ] Adopted
- [ ] Adopted as amended
- [ ] Denied
- [ ] Other
- [ ] No Action Taken

- [ ] Set public hearing For: ___________________
- [ ] Direction to: ___________________
- [ ] Referred to: ___________________
- [ ] Continued to: ___________________
- [ ] Authorization given to: ___________________

- Resolution 2018- ____________
- Agreement 2018- ____________
- Ordinance ____________

<table>
<thead>
<tr>
<th>Vote:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ayes:</td>
</tr>
<tr>
<td>Noes:</td>
</tr>
<tr>
<td>Abstain:</td>
</tr>
<tr>
<td>Absent:</td>
</tr>
<tr>
<td>☐ By Consensus</td>
</tr>
</tbody>
</table>

### Comments:

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<thead>
<tr>
<th>Clerk to the Board</th>
<th>Date</th>
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</thead>
</table>
Rule 2004. MEETING OF ASSESSOR AND APPLICANT PRIOR TO HEARING.

After filing an Application for Changed Assessment, and prior to the hearing before the Sierra County Board of Equalization, the Sierra County Assessor and the applicant shall discuss all valuation issues. Where the Assessor and applicant are agreed as to issues raised in the application, the Assessor will prepare a written stipulation that sets forth the agreed-upon issues and the reasons therefore.

The application shall be scheduled for a hearing before the Sierra County Board of Equalization regardless of whether the parties reach agreement on some or all of the issues.

The Sierra County Board of Equalization shall inquire at the commencement of the hearing to determine if the applicant has discussed with the Assessor the issues that are the subject of the application. If it is determined that the applicant has failed to comply with this provision after being notified of the rule by the Assessor, the Sierra County Board of Equalization shall continue the hearing and direct the applicant to comply prior to the next hearing date. This continuation of the hearing will automatically extend the time limits included in section 1604 of the California Revenue and Taxation Code.

If the applicant has failed to comply by the next hearing date, the Board shall deem this a failure by the applicant to provide full and complete information as required by law. The Board shall advise the applicant that the hearing is denied pursuant to Section 1604(c) and Rule 309 of these Administrative Rules and Procedures.

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Johnson, Brian TTEE

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 1139
Homewood CA 96141

(530) 525-5129 (530) 386-3435

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

EMAIL ADDRESS
bjbarge@att.net

3. PROPERTY IDENTIFICATION INFORMATION

Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

4. VALUE

A. VALUE ON ROLL

LAND
65,000.00

IMPROVEMENTS/STRUCTURES
5,000.00

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

TOTAL

70,000.00

B. APPLICANT'S OPINION OF VALUE

20,000.00

C. APPEALS BOARD USE ONLY

3,500.00

PENALTIES (amount or percent)

23,500.00

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION
5. TYPE OF ASSESSMENT BEING APPEALED  

- [ ] REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- [ ] SUPPLEMENTAL ASSESSMENT
- [ ] ROLL CHANGE  [ ] ESCAPE ASSESSMENT  [ ] CALAMITY REASSESSMENT  [ ] PENALTY ASSESSMENT

- [ ] Must attach copy of notice or bill, where applicable
- [ ] Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
   - [ ] The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
   - [ ] No change in ownership occurred on the date of _______.
   - [ ] Base year value for the change in ownership established on the date of _______ is incorrect.

C. NEW CONSTRUCTION
   - [ ] No new construction occurred on the date of _______.
   - [ ] Base year value for the completed new construction established on the date of _______ is incorrect.
   - [ ] Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
   - [ ] Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES
   - [ ] Assessor's value of personal property and/or fixtures exceeds market value.
   - [ ] All personal property/fixtures.
   - [ ] Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
   - [ ] Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
   - [ ] Classification of property is incorrect.
   - [ ] Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT
   - [ ] Amount of escape assessment is incorrect.
   - [ ] Assessment of other property of the assessee at the location is incorrect.

I. OTHER
   - [ ] Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($ _________ per _________)
   - [ ] Are requested
   - [ ] Are not requested

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND  

- [ ] Yes
- [ ] No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number , who has been retained by the applicant and has been authorized by that person to file this application.

NAME (Print)

Brian Johnson Johnson, Brian TTEE

SIGNED AT (CITY, STATE)  

Homewood, CA  

DATE  

08-04-2016

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- [ ] OWNER
- [ ] AGENT
- [ ] ATTORNEY
- [ ] SPOUSE
- [ ] REGISTERED DOMESTIC PARTNER
- [ ] CHILD
- [ ] PARENT
- [ ] PERSON AFFECTED
- [ ] CORPORATE OFFICER OR DESIGNATED EMPLOYEE
December 18, 2017

To: Heather Foster, Clerk of the Board of Equalization

From: Laura Marshall, Assessor

RE: Assessment Appeal 2016/2017-006
    Brian Johnson

APN: 010-080-029-0

On September 27, 2016 and again on October 26, 2017, I mailed a Sierra County Board of Equalization Rule 2004 letter to Mr. Johnson. As of today’s date I have not been contacted by Mr. Johnson to discuss valuation issues. While I have provided a listing of comparable sales used in valuing his property, I have received no data or communications from Mr. Johnson.

Please schedule a timeliness hearing for Mr. Johnson at your earliest convenience.
January 3, 2018

Mr. Brian Johnson
P.O. Box 1139
Homewood, CA 96141

RE: APPLICATION FOR CHANGED ASSESSMENT 2016/2017-006
   APN 010-080-0290

Dear Mr. Johnson,

This is to advise you that a Board of Equalization Hearing will commence at 10:00 a.m. on Tuesday, March 6, 2018 in the Board of Supervisors’ Chambers, Courthouse, Downieville, CA. The purpose of the hearing is to determine if you have met the requirements of meeting with the Assessor’s Office pursuant to Rule 2004 of the Sierra County Local Board of Equalization Administrative Rules and Procedures.

You or your designated agent is requested to be present at that date and time. Any person, other than an attorney of law, purporting to act as an agent for you shall, prior to the hearing, file with this office written authority to represent you at this hearing. An appearance by an officer or employee of a corporate applicant or by a relative (a husband appearing for his wife, or a wife for her husband, and sons or daughters for parents or vice versa) requires no written authorization.

Pursuant to Rule 2004, the Board shall inquire at the commencement of the hearing to determine if you have discussed with the Assessor the issues that are the subject of the application. If it is determined that you have failed to comply with this provision after being notified of the rule by the Assessor, the Sierra County Board of Equalization shall continue the hearing and direct you to comply prior to the next hearing date. This continuation of the hearing will automatically extend the time limits included in Section 1604 of the California Revenue and Taxation Code.

If you fail to comply by the next hearing date, the Board shall deem this a failure by the applicant to provide full and complete information as required by law. The Board shall advise you that the hearing is denied pursuant to Section 1604(c) and Rule 309 of these Administrative Rules and Procedures.

Respectfully,

[Signature]
Heather Foster
Clerk-Recorder

cc: The Honorable Laura Marshall, Assessor