

AGENDA TRANSMITTAL FORM

<input checked="" type="radio"/>	Regular Agenda
<input type="radio"/>	Consent Agenda
<input type="radio"/>	Blue Slip
<input type="radio"/>	Closed Session
Meeting Date Requested:	
02/03/2015	

To: Board of Equalization

Date: 01/29/2015

From: Jennifer Burns, Clerk of the BOE Phone Ext. x470
(Department Head - please type)

Department Head Signature _____

Agenda Title: Kubat, Stan (14-25)

Summary: (Provide detailed summary of the purpose of this item; attach additional page if necessary)

Discussion and possible action relative to a hearing to consider Application for Changed Assessment 14-25 for Stan Kubat. (APN 021-320-060)

Recommendation/Requested Action:

Fiscal Impacts (attach budget transfer form if appropriate)

Staffing Impacts

Is a 4/5ths vote required?

Yes

No

Contract Attached:

Yes

No

N/A

Resolution Attached:

Yes

No

N/A

Ordinance Attached

Yes

No

N/A

Committee Review?

N/A

Name _____

Committee Recommendation:

Comments: _____

Request Reviewed by:

Chairman _____

Counsel _____

Auditor _____

GSA Director _____

CAO _____

Risk Management _____

Distribution Instructions: (Inter-Departmental Only; the requesting Department is responsible for distribution outside County Departments)

FOR CLERK USE ONLY

Meeting Date 2/3/15

Time _____

Item # 1

Board Action: Approved Yes ___ No ___

Unanimous Vote: Yes ___ No ___

Ayes: _____

Resolution _____

Ordinance _____

Other: _____

Noes _____

Resolution _____

Ordinance _____

Absent: _____

Comments: _____

Distributed on

A new ATF is required from

I hereby certify this is a true and correct copy of action(s) taken and entered into the official records of the Amador County Board of Supervisors.

Completed by

Department

ATTEST: _____

For meeting

Clerk or Deputy Board Clerk

of



AMADOR COUNTY

Board of Equalization

810 Court Street
Jackson, CA 95642
(209) 223-6470 * (209) 257-0619

Richard M. Forster
Theodore F. Novelli
Louis D. Boitano
John Plasse
Brian Oneto

County Administrative Officer, **Charles T. Iley**

County Counsel, **Gregory Gillott**
Clerk of the Board, **Jennifer Burns**

January 9, 2015

Stan Kubat
17770 Gold Creek Trail
Volcano, CA 95689

Re: Appeal No. 14-29
021-320-060

Dear Mr. Kubat:

The Amador County Board of Equalization has scheduled a hearing to consider your application for changed assessment. The matter will be heard at the **County Administration Center, located at 810 Court Street, Jackson, California, on Tuesday, February 3, 2015, at 9:00 a.m.**, or as soon thereafter as may be heard. It is your responsibility to present any and all evidence to support your application at this time. **Non-appearance may result in denial of your application.**

Please call the Board of Supervisors office as soon as possible to confirm this date and time.

Should you have any further questions, please contact the Assessor's Office at (209) 223-6351, or you can call the Board of Supervisors Office at (209) 223-6470.

Sincerely,

Teresa Wagstaff
Deputy Board Clerk I

cc: Assessor
File

#14-29

Feb. 3, 2015

(Original)

To Assessor 1-2-15
#14-29

BOE-305-AH (P1) REV. 07 (06-08)

APN 021-320-060

BOARD OF SUPERVISORS
2014 DEC 30 09:30 AM
OFFICE
ADDRESS

County of Amador
Board of Equalization
810 Court Street
Jackson CA 95642
Phone (209) 223-6470
Fax (209) 257-0619

APPLICATION FOR CHANGED ASSESSMENT

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 or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

A \$30 NON-REFUNDABLE PROCESSING FEE MUST BE PAID AT THE TIME OF FILING

1. APPLICANT INFORMATION **APPLICATION NUMBER:**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) KUBAT STAN R			E-MAIL ADDRESS N/A		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Gold Creek TRAIL					
CITY Volcano	STATE CA	ZIP CODE 95689	DAYTIME TELEPHONE (530) 257-3000	ALTERNATE TELEPHONE (530) 257-3000	FAX TELEPHONE () N/A

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY N/A	E-MAIL ADDRESS
---	----------------

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE SK Kubat	TITLE OWNER	DATE 1-2-14
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3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 021-320-060	UNSECURED: ACCOUNT OR TAX BILL NUMBER
---	---------------------------------------

PROPERTY ADDRESS OR LOCATION
Gold Creek TRAIL Volcano CA 95689

PROPERTY TYPE SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
 COMMERCIAL/INDUSTRIAL
 AGRICULTURAL
 BUSINESS PERSONAL PROPERTY/FIXTURES
 APARTMENTS. NUMBER OF UNITS: _____
 VACANT LAND
 OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	30,000	20,400	
MINERAL RIGHTS	0	0	
IMPROVEMENTS/STRUCTURES	54,900	27,438	
TREES & VINES	0	0	
FIXTURES	0	0	
PERSONAL PROPERTY	0	0	
TOTAL	84,900	47,838	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT → ROLL YEAR: 2014-2015
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: 12-11-14
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts 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 new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached. AT TIME OF HEARING

7. WRITTEN FINDINGS OF FACTS (per fee schedule at time of hearing)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- 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.

SIGNATURE <u>Ar. Kubat Ar. Kubat</u>	SIGNED AT (CITY, STATE) <u>Volcano CA</u>	DATE <u>1-2-15</u>
NAME		

FILING STATUS

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

County of Amador

COPY #1

James B. Rooney, Assessor

810 Court St Jackson, CA 95642
(209) 223-6351

BOE-67-B(P1) Rev. 02 (08-08)

NOTICE OF SUPPLEMENTAL ASSESSMENT

Parcel Number: 021-320-060-000

Asmt Num: 990-031-325-000

Situs Address: 1770 GOLD CREEK TRL VOLCANO CA

Comments:

Doc Num: 2014R001291

Orig Asmt: 021-320-060-000

DATE OF NOTICE: 12/11/2014

KUBAT STANLEY R & PEGGY JOYCE
1770 GOLD CREEK TRL
VOLCANO CA 95689

02/28/2014

Date of Change of Ownership or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL 2013 - 2014			ROLL BEING PREPARED 2014 - 2015		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	20,400	30,000	9,600	20,492	30,000	9,508
Improvements	27,438	54,900	27,462	27,562	54,900	27,338
Growing	0	0	0	0	0	0
Fixtures	0	0	0	0	0	0
Personal Prop./ Mobile Home	0	0	0	0	0	0
Homesite	0	0	0	0	0	0
TAXABLE VALUE	47,838	84,900	37,062	48,054	84,900	36,846
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	47,838	84,900	37,062	48,054	84,900	36,846

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe the assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (209) 223-6351

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

AGENDA TRANSMITTAL FORM

<input checked="" type="radio"/> Regular Agenda <input type="radio"/> Consent Agenda <input type="radio"/> Blue Slip <input type="radio"/> Closed Session Meeting Date Requested: <u>02/03/2015</u>
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To: Board of Equalization

Date: 01/29/2015

From: Rich Pember, Assistant Assessor Phone Ext. x470
 (Department Head - please type)

Department Head Signature _____

Agenda Title: New Construction Valuation

Summary: (Provide detailed summary of the purpose of this item; attach additional page if necessary)

Discussion and possible action relative to the transparency of actions taken by the Amador County Assessor's Office, and approval of a partial valuation of APN 020-312-001-000 owned by James Rooney, Mariya Chornobublyk, (aka) Mariya Rooney, Francis and Elena Rooney. This type of valuation would normally be handled at staff level, but the BOE is being asked to approve the valuation and the methodology applied by the Assessor's Office in order to avoid any conflict of interest issues based on the fact that one of the owners is the County Assessor.

Recommendation/Requested Action:

Fiscal Impacts (attach budget transfer form if appropriate)

Staffing Impacts

Is a 4/5ths vote required?

Yes

No

Contract Attached: Yes No N/A
 Resolution Attached: Yes No N/A
 Ordinance Attached: Yes No N/A

Committee Review?

N/A

Name _____

Committee Recommendation: _____

Comments: _____

Request Reviewed by:

Chairman _____ Counsel _____
 Auditor _____ GSA Director _____
 CAO _____ Risk Management _____

Distribution Instructions: (Inter-Departmental Only; the requesting Department is responsible for distribution outside County Departments)

FOR CLERK USE ONLY

Meeting Date 2/3/15 Time _____ Item # 2

Board Action: Approved Yes ___ No ___ Unanimous Vote: Yes ___ No ___

Ayes: _____ Resolution _____ Ordinance _____ Other: _____

Noes _____ Resolution _____ Ordinance _____

Absent: _____ Comments: _____

Distributed on _____ Completed by _____	A new ATF is required from _____ Department _____ For meeting _____ of _____	I hereby certify this is a true and correct copy of action(s) taken and entered into the official records of the Amador County Board of Supervisors. ATTEST: _____ Clerk or Deputy Board Clerk
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