

# AGENDA TRANSMITTAL FORM

<input checked="" type="checkbox"/>	Regular Agenda
<input type="checkbox"/>	Consent Agenda
<input type="checkbox"/>	Blue Slip
<input type="checkbox"/>	Closed Session
Meeting Date Requested:	
3/3/15	

To: Board of Supervisors

Date: 01/29/15

From: James Rooney Phone Ext. 454

(Department Head - please type)

Department Head Signature *James Rooney*

Agenda Title: Stipulation for Reduction of Assessment

Summary: (Provide detailed summary of the purpose of this item; attach additional page if necessary)  
Stipulation of Value - Appeal 2013-25 Walgreen Company #044-020-109-000

Recommendation/Requested Action:  
Approve

Fiscal Impacts (attach budget transfer form if appropriate)	Staffing Impacts

Is a 4/5ths vote required? Yes <input type="checkbox"/> No <input type="checkbox"/>	Contract Attached: Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Committee Review? N/A <input type="checkbox"/>	Resolution Attached: Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Name _____ Committee Recommendation: _____	Ordinance Attached: Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
	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 <u>3/3/15</u>	Time _____	Item # <u>1</u>
Board Action: Approved Yes ___ No ___ Unanimous Vote: Yes ___ No ___		
Ayes: _____	Resolution _____	Ordinance _____
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 _____	_____

## STIPULATION FOR REDUCTION OF ASSESSMENT

SECURED ROLL      UNSECURED ROLL      SUPPLEMENTAL ROLL  
 20 13     20 14     20     20     20     20     Roll # \_\_\_\_\_

Clerk of the Amador County Board of Supervisors sitting as the Amador County Board of Equalization. Re:

APPLICATION NO. 13-25		PARCEL NO. 044-020-109-000	
NAME Walgreen Company		TRA 004-027	
ADDRESS PO Box 1159		CITY, STATE, ZIP Deerfield IL 60015-6002	
HOME PHONE		BUSINESS PHONE 213 627-1719	

It is hereby stipulated that the full cash value of the above described property should be reduced from present values to the proposed values stated below:

	SECURED ROLL		SUPPLEMENTAL ROLL	
	ASSESSOR CURRENT VALUE	PROPOSED FULL CASH VALUE	ROLL VALUE	NEW BASE VALUE
LAND	1,005,273	1,000,000		
IMPROVEMENTS	4,903,405	4,650,000		
PERSONAL PROPERTY				
Fixtures				
<b>NET TOTAL</b>	<b>5,908,678</b>	<b>5,650,000</b>	<b>0</b>	<b>0</b>

**REASON FOR PROPOSED REDUCTION:**

- 4831 Assessor Error      4831.5 Assessee Error
- 1603.1 Application for Changed Assessment Filed: Stipulation: Hearing required.
- 1607 Timely filed Application for Changed Assessment: Board waives the appearance of Taxpayer.

Reason: (Assessor's Explanation) The review of current market data supports a reduction of value.

**NOTE:** Under the authority granted by Section 1608 of the Revenues and Taxation Code, the Amador County Board of Equalization may either approve or reject this stipulation for reduction of assessed value for the full cash values indicated above. If the Board rejects the stipulation, written notice will be given of the date set for hearing the application for reduction.

APPLICANT \_\_\_\_\_ DATE 1/21/2015     ASSESSOR \_\_\_\_\_ DATE 1/29/15

**FOR BOARD USE ONLY:**

Approved      Rejected  
 Date Filed: \_\_\_\_\_  
 Hearing set for: \_\_\_\_\_

CHAIRMAN OF BOARD OF SUPERVISORS

COUNTY COUNSEL

BOARD CLERK

**FOR AUDITOR'S USE ONLY:**

TOTAL BILLED	TAX RATES	GROSS TAXES	NET TAX DUE	INSTALLMENTS		INCREASED DECREASED
				FIRST	SECOND	

\_\_\_\_\_ BY \_\_\_\_\_ DATE \_\_\_\_\_  
ROLL YEAR     NUMBER     DATE

DISTRIBUTION: BOARD OF SUPERVISORS, AUDITOR, ASSESSOR, TAX COLLECTOR

# AGENDA TRANSMITTAL FORM

To: Board of Equalization

Date: 02/27/2015

From: Jennifer Burns, Clerk

(Department Head - please type)

Phone Ext. x470

<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>03/03/2015</u>	

Department Head Signature \_\_\_\_\_

Agenda Title: Miranda, Laurel (14-30)

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 14-30 for Laurel Miranda APN 038-130-074-000.

Recommendation/Requested Action: \_\_\_\_\_

Fiscal Impacts (attach budget transfer form if appropriate) \_\_\_\_\_

Staffing Impacts \_\_\_\_\_

Is a 4/5ths vote required? Yes  No

Yes  No

Committee Review? Name \_\_\_\_\_

N/A

Committee Recommendation: \_\_\_\_\_

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

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 3/3/15 Time \_\_\_\_\_ Item # 2

Board Action: Approved Yes \_\_\_ No \_\_\_ Unanimous Vote: Yes \_\_\_ No \_\_\_

Ayes: \_\_\_\_\_ Resolution \_\_\_\_\_ Ordinance \_\_\_\_\_ Other: \_\_\_\_\_  
 Noes \_\_\_\_\_ Resolution \_\_\_\_\_ Ordinance \_\_\_\_\_  
 Absent: \_\_\_\_\_ Comments: \_\_\_\_\_

Distributed on \_\_\_\_\_

A new ATF is required from \_\_\_\_\_

Department \_\_\_\_\_

Completed by \_\_\_\_\_

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



# AMADOR COUNTY

## Board of Equalization

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

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

**John Plasse**  
**Richard M. Forster**  
**Lynn Morgan**  
**Louis D. Boitano**  
**Brian Oneto**

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

January 15, 2015

Miranda Laurel  
18892 State Hwy. 88  
Pine Grove, CA 95665

Re: Appeal No. 14-30  
038-130-074-000

Dear Ms. Laurel:

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, March 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

#14-30

March 3, 2015

#14-30

To Assessor 1-7-15

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

APN 038-130-074-000

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

Pol-cash

1. APPLICANT INFORMATION				APPLICATION NUMBER:		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) Miranda Laurel				E-MAIL ADDRESS oksage@Volcano.net		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 18892 State Hwy 88						
CITY Pine Grove	STATE CA	ZIP CODE 95605	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )	

2. AGENT OR ATTORNEY FOR APPLICANT				E-MAIL ADDRESS		
NAME OF AGENT OR ATTORNEY				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 Laurel Miranda	TITLE owner	DATE 1/7/15
---	----------------	----------------

3. PROPERTY IDENTIFICATION INFORMATION	
SECURED ASSESSOR'S PARCEL NUMBER 038-130-074-000	UNSECURED ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION 18892 State Hwy 88 Pine Grove CA 95605	

PROPERTY TYPE  SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE  
 COMMERCIAL/INDUSTRIAL  
 AGRICULTURAL  
 BUSINESS PERSONAL PROPERTY/FIXTURES

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

APARTMENTS. NUMBER OF UNITS:   
VACANT LAND   
OTHER:

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	80,000	80,000	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	225,000	150,000	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	305,000	230,000	
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: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_
- 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.

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 	SIGNED AT (CITY, STATE) Jackson CA	DATE 11/7/15
--	---------------------------------------	-----------------

NAME  
Laurel Miranda

FILING STATUS

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

# County of Amador

James B. Rooney, Assessor

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

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

## NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: 11/06/2014

Parcel Number: 038-130-074-000

Doc Num: 2014R000388

Asmt Num: 990-031-100-000

Orig Asmt: 038-130-074-000

Situs Address: 18892 STATE HWY 088 PINE GROVE CA

Comments:

MIRANDA LAUREL & MIRANDA SCOTT J  
18892 STATE HWY 88  
PINE GROVE CA 95665

Date of Change of Ownership or Completion of New Construction: 01/17/2014

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	80,000	80,000	0	80,363	80,000	-363
Improvements	225,000	225,000	0	226,021	225,000	-1,021
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
<b>TAXABLE VALUE</b>	<b>305,000</b>	<b>305,000</b>	<b>0</b>	<b>306,384</b>	<b>305,000</b>	<b>-1,384</b>
Exemptions						
Homeowners	0	7,000	0	0	7,000	0
Other	0	0	0	0	0	0
<b>NET TOTAL</b>	<b>305,000</b>	<b>298,000</b>	<b>0</b>	<b>306,384</b>	<b>298,000</b>	<b>-1,384</b>

### 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>03/03/2015</u>

To: Board of Equalization

Date: 02/27/2015

From: Jennifer Burns, Clerk  
(Department Head - please type)

Phone Ext. x470

Department Head Signature \_\_\_\_\_

Agenda Title: Minutes

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

Review and possible approval of the December 1, 2014 Amador/Alpine County Joint Board of Equalization Meeting Minutes.

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 3/3/15 Time \_\_\_\_\_ Item # 3

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 \_\_\_\_\_



# BOARD OF EQUALIZATION JOINT-MEETING

COUNTY OF AMADOR  
810 Court Street  
Jackson, CA 95642

Telephone 209-223-6470  
FAX 209-257-0619

COUNTY OF ALPINE  
P.O. Box 158  
Markleeville, CA 96120

Telephone 530-694-2281  
FAX 530-694-2491

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## MINUTES

**DATE:** Monday, December 1, 2014  
**TIME:** 10:00 a.m.  
**LOCATION:** Kirkwood Meadows Public Utility District Building  
33540 Loop Road  
Kirkwood, California

### 1. CALL TO ORDER / PLEDGE OF ALLEGIANCE

#### a) Amador County Board of Equalization

The Board of Equalization was called to order with Board Members Theodore F. Novelli, Louis D. Boitano, Richard . Forster, John Plasse and Brian Oneto present.

#### b) Alpine County Board of Equalization

The Board of Equalization was called to order with Board Members Donald M. Jardine, Ron Hames, Katherine Rakow, Terry Woodrow and Mary Rawson present.

### 2. ORAL COMMUNICATION - GENERAL PUBLIC COMMENT

None.

### 3. REGULAR AGENDA

#### 3.1 Hearing on Application for Kirkwood Capital Partners, LLC, Regular Assessment for Roll Year 2011 (Alpine County Changed Assessment Nos. 2011-15, 2011-16, 2011-17, 2011-18, 2011-19 and 2011-20) (Amador County Changed Assessment Nos. 2011-27 APN 026-020-047-000, 2011-28, APN 026-270-030-000; and set allocation for Alpine County.

Alpine County Assessor/Recorder Dave Peets reported that he spoke with State Board of Equalization Standards Member Dean Kenny explaining the joint-meeting for Alpine and Amador Counties regarding Kirkwood Capital Partners, LLC assessment appeal. Peets reported that Kenny did not know if the meeting was legal; it would set precedence, possible litigation; groundwork has not been researched for legality. Peets recommended that each County Counsel should contact the State Board of Equalization.

Alpine County Counsel David Prentice reported that he and Amador County Counsel Gregory Gillott discussed the meeting and agreed that a discussion of settlement between the two Boards was acceptable. Prentice reported that since the question was raised, the counties did not want a hearing that could be invalidated later. Prentice reported that Kirkwood Capital Partners, LLC assessment was not challenged, only the allocation. Prentice reported that he was comfortable taking Alpine County Board of Equalization into closed session to discuss the possibilities.

Amador County Counsel Gregory Gillott reported that the two Boards have their own agenda; only problem would be the Boards decision not matching the agreed upon total value. Gillott reported that this would be an opportunity to portion the total value.

Chair Jardine suggested that each Board meet with their respective counsels in closed session.

In response to Member Forster's question regarding a stipulated value, Peets reported that the applicant and Alpine and Amador Counties agreed on a value; the issue was an allocation between the two counties.

Kirkwood Capital Partners representative Nate Whaley reported that if there was an agreement; Alpine would enter a stipulation and Amador would enter a stipulation and the total would match the agreed upon amount.

Alpine County Counsel Prentice reported that there was no appeal on the value. Prentice reported that, under the Brown Act, the Board may hold a closed session to discuss litigation that was brought to the Board's attention.

In response to Amador Chair Theodore Novelli's question regarding closed session not on the agenda, Prentice reported that it would be introduced as an urgency item.

Amador County Counsel Greg Gillott reported that the Brown Act did not apply to the Board of Equalization; the Board of Equalization could have a closed conference with County Counsel.

Nate Waley reported that there was no opposition from the applicant if each Board held closed session with their counsels. Waley reported that he did not think it was necessary to vote on an urgency closed session item.

Prentice reported that the Boards could settle without a third party, through court; the Boards can stipulate to the fact.

Amador Member Novelli reported that Counsels and respective Assessors may attend the closed session.

Nate Whaley reported that there may be a concern with the Assessors testifying to the facts of the case.

Amador Member Forster reported that the Board would like to settle the issue.

Amador County Assessor Jim Rooney reported that the value was agreed upon; simply resolved by agree on a percentage.

Discussion ensued with the following action being taken.

**MOTION: It was moved by Member Plasse, seconded by Supervisor Boitano and unanimously carried to place a closed session urgency item on the agenda for today's date.**

**AYES: Members Plasse, Oneto, Boitano, Forster and Novelli**

**NOES: None**

**MOTION: It was moved by Member Woodrow, seconded by Member Rawson and unanimously carried to place a closed session urgency item on the agenda for today's date.**

**AYES: Members Jardine, Hames, Rakow, Woodrow and Rawson**

**NOES: None**

Each Board adjourned to closed session at approximately 10:25 a.m.

At approximately 11:40 a.m. the Board reconvened into open session and the following was reported.

Alpine County Counsel Prentice reported that the Board supported a 70/30 split for one year. Alpine Chair Jardine conducted a roll call vote as follows

**AYES: Members Woodrow, Rakow, Jardine, Hames, Rawson.**

**NOES: None**

Amador Chairman Theodore F. Novelli reported that the Board supported a 70/30 split for one year and conducted a roll call vote as follows:

**AYES: Members Plasse, Oneto, Boitano, Forster and Novelli.**

**NOES: None**

Prentice recommended that the Board direct respective staff.

Alpine County Assessor Peets reported that the final value was \$25 million, as approved at the November 4, 2014 meeting.

Discussion ensued with the respective Boards agreeing upon entering a value of \$25 million on the roll.

Kirkwood Capital Partners representative Bruce McDonald reported that he supported the \$25 million value.

Nate Waley reported that Kirkwood Capital Partners accepted \$25 million.

**4. ADJOURNMENT**

Alpine and Amador Counties Board of Equalization adjourned to the next scheduled meeting.

ATTEST:

\_\_\_\_\_  
Brian Oneto, Vice-Chair, Board of Equalization,  
County of Amador, State of California

\_\_\_\_\_  
Jennifer Burns, Clerk of the Board of Supervisors and ex officio  
Clerk of the Amador County Board of Equalization,