

AGENDA TRANSMITTAL FORM

To: Board of Supervisors

Date: 8/19/15

From: James Rooney
(Department Head - please type)

Phone Ext. 454

- Regular Agenda
- Consent Agenda
- Blue Slip
- Closed Session

Meeting Date Requested:

10-6-15

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 #2013-16, #2013-17, #2014-13 & #2014-14 Crosspointe 2 LLC.

Recommendation/Requested Action:

Approve

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 _____ 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 _____
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

Completed by _____

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. 2013-16		PARCEL NO. 001-110-020-000	
NAME Crosspointe 2 LLC		TRA 052-086	
ADDRESS 2121 N California Blvd STE 290		CITY, STATE, ZIP Walnut Creek CA 94596	
HOME PHONE 916 484-3372		BUSINESS PHONE 916 484-3011	

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	1,152,008	190,000		
IMPROVEMENTS				
PERSONAL PROPERTY				
Fixtures				
NET TOTAL	1,152,008	190,000	0	0

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 stipuation, writn notice will be given of the date set for hearing the application for reduction.

Ameny Mary 8/14/15 James P. ... 8/18/15
 APPLICANT DATE ASSESSOR DATE

FOR BOARD USE ONLY:

Approved Rejected

Date Filed: _____

Hearing set for: _____

CHAIRMAN OF BOARD OF SUPERVISORS

[Signature]

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 _____

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. 2013-17		PARCEL NO. 001-110-023-000	
NAME Crosspointe 2 LLC		TRA 052-086	
ADDRESS 2121 N California Blvd STE 290		CITY, STATE, ZIP Walnut Creek CA	
HOME PHONE 916 484-3372		BUSINESS PHONE 916 484-3011	

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	4,089,160	4,157,000		
IMPROVEMENTS				
PERSONAL PROPERTY	14,310	14,310		
Fixtures	14,310	14,310		
NET TOTAL	4,117,780	4,185,620	0	0

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Ameny Yancy 8/14/15 [Signature] 8/19/15
 APPLICANT DATE ASSESSOR DATE

FOR BOARD USE ONLY:

Approved Rejected
 Date Filed: _____
 Hearing set for: _____

CHAIRMAN OF BOARD OF SUPERVISORS

[Signature]
 COUNTY COUNSEL

BOARD CLERK

FOR AUDITOR'S USE ONLY:

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

ROLL YEAR _____ NUMBER _____ BY _____ DATE _____

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

STIPULATION FOR REDUCTION OF ASSESSMENT

SECURED ROLL UNSECURED ROLL SUPPLEMENTAL ROLL
20 14 20 15 20 _____ 20 _____ 20 _____ 20 _____ Roll # _____

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

APPLICATION NO. 2014-13	PARCEL NO. 001-110-023-000
NAME Crosspointe 2 LLC	TRA 052-086
ADDRESS 2121 N California Blvd STE 290	CITY, STATE, ZIP Walnut Creek CA 94596
HOME PHONE 916 484-3372	BUSINESS PHONE 916 484-3011

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	4,107,724	4,471,600		
IMPROVEMENTS				
PERSONAL PROPERTY	13,850	13,850		
Fixtures	13,860	13,860		
NET TOTAL	4,135,434	4,499,310	0	0

REASON FOR PROPOSED REDUCTION:

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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 stipuation, writtn notice will be given of the date set for hearing the application for reduction.

Amen & Mary 8/14/15 Jamie Boy 8/19/15
APPLICANT DATE ASSESSOR DATE

FOR BOARD USE ONLY:

Approved Rejected

Date Filed: _____
Hearing set for: _____

CHAIRMAN OF BOARD OF SUPERVISORS

B.A.
COUNTY COUNSEL

BOARD CLERK

FOR AUDITOR'S USE ONLY:

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

ROLL YEAR _____ BY _____ NUMBER _____ DATE _____

STIPULATION FOR REDUCTION OF ASSESSMENT

SECURED ROLL
 UNSECURED ROLL
 SUPPLEMENTAL ROLL
 20 14 20 15 20 _____ 20 _____ 20 _____ 20 _____ Roll # _____

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

APPLICATION NO. 2014-14		PARCEL NO. 001-110-020-000	
NAME Crosspointe 2 LLC		TRA 052-086	
ADDRESS 2121 N California Blvd STE 290		CITY, STATE, ZIP Walnut Creek CA 94596	
HOME PHONE 916 484-3372		BUSINESS PHONE 916 484-3011	

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	1,157,238	194,400		
IMPROVEMENTS				
PERSONAL PROPERTY				
Fixtures				
NET TOTAL	1,157,238	194,400	0	0

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.

Amen & Mary 8/14/15 [Signature] 8/19/15
 APPLICANT DATE ASSESSOR DATE

FOR BOARD USE ONLY:

Approved Rejected

Date Filed: _____

Hearing set for: _____

CHAIRMAN OF BOARD OF SUPERVISORS

[Signature]
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

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:	
10/6/15	

To: Board of Supervisors

Date: 9/29/15

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 #2014-27 SFP-C Limited Partnership #044-030-032-000.

Recommendation/Requested Action: <u>Approve</u>	
Fiscal Impacts (attach budget transfer form if appropriate)	Staffing Impacts
Is a 4/5ths vote required? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Committee Review? N/A <input type="checkbox"/> Name _____ Committee Recommendation: _____	Contract Attached: Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> Resolution Attached: Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> Ordinance Attached Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> Comments: _____

Request Reviewed by:

Chairman _____	Counsel <u>GG</u>
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 _____	Time _____	Item # <u>2</u>
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. ATTEST: _____ Clerk or Deputy Board Clerk
Completed by _____	Department _____	
	For meeting of _____	

STIPULATION FOR REDUCTION OF ASSESSMENT

[x] SECURED ROLL [] UNSECURED ROLL [] SUPPLEMENTAL ROLL
20 14 20 15 20 20 20 20 Roll #

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

APPLICATION NO. 2014-27 PARCEL NO. 044-030-032-000
NAME SFP-C LIMITED PARTNERSHIP TRA 052-04+
ADDRESS PO BOX 5350 CITY, STATE, ZIP BEND OR 97708
HOME PHONE 541 416-5595 BUSINESS PHONE 424 249-1766

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:

Table with columns: SECURED ROLL (ASSESSOR CURRENT VALUE, PROPOSED FULL CASH VALUE) and SUPPLEMENTAL ROLL (ROLL VALUE, NEW BASE VALUE). Rows include LAND, IMPROVEMENTS, PERSONAL PROPERTY, Fixtures, NET TOTAL.

REASON FOR PROPOSED REDUCTION:

- [] 4831 Assessor Error [] 4831.5 Assessee Error
[x] 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, writn notice will be given of the date set for hearing the application for reduction.

Handwritten signatures and dates: Applicant David ... 9-10-15, Assessor James P ... 9/28/15

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:

Table with columns: TOTAL BILLED, TAX RATES, GROSS TAXES, NET TAX DUE, INSTALLMENTS (FIRST, SECOND), INCREASED/DECREASED.

ROLL YEAR NUMBER BY DATE

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

To assessor on 11/12/14

14-05

#13

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

APPLICATION FOR CHANGED ASSESSMENT

APN 044-100-023-000

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.

1. APPLICANT INFORMATION
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)
Kmart Corporation, Store #3568
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
Property Tax Compliance Dept., 3333 Beverly Rd, BC-168A
CITY Hoffman Estates, STATE IL, ZIP CODE 60179, DAYTIME TELEPHONE (404) 262-2000, ALTERNATE TELEPHONE (), FAX TELEPHONE (404) 262-2897

APPLICATION NUMBER:

E-MAIL ADDRESS
royswartzberg@preferredtaxservices.com

2. AGENT OR ATTORNEY FOR APPLICANT
NAME OF AGENT OR ATTORNEY
Preferred Tax Services
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
Roy Swartzberg of Preferred Tax Services
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
3520 Piedmont Rd., Suite #200
CITY Atlanta, STATE GA, ZIP CODE 30305, DAYTIME TELEPHONE (404) 262-2000, ALTERNATE TELEPHONE (), FAX TELEPHONE (404) 262-2897

Rec'd 11/12/14

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
Preferred Tax Services
E-MAIL ADDRESS
royswartzberg@preferredtaxservices.com

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
Sherry Devoe
TITLE
Sherry Devoe, Tax Manager
DATE
11/04/2014

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
044-100-023-000
UNSECURED: ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION
10500 Wicklow Way, Jackson, CA

PROPERTY TYPE
[] SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
[] APARTMENTS. NUMBER OF UNITS:
[] COMMERCIAL/INDUSTRIAL
[] VACANT LAND
[] AGRICULTURAL
[] OTHER:
[] BUSINESS PERSONAL PROPERTY/FIXTURES
IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING?
[] YES [] NO

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, MINERAL RIGHTS, IMPROVEMENTS/STRUCTURES, TREES & VINES, FIXTURES, PERSONAL PROPERTY, TOTAL, and PENALTIES.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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 _____)

- 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) Atlanta, GA	DATE November 4, 2014
---	--	--------------------------

NAME
Roy Swartzberg of Preferred Tax Services, Authorized Agent

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

OFFICIAL RECEIPT

COUNTY OF AMADOR
Jackson, California

Date 11/12 2014

RECEIVED FROM Preferred Tax Service, Inc.
 ADDRESS 3520 Piedmont Rd. NE, STE 200, Atlanta, GA 30305
Thirty and no/100 DOLLARS (\$ 30.00)
 For Application for Changed Assessment No. 14-05
APN 044-100-023-000
10500 Hicklow Way, Jackson, CA

ACCOUNT		How Paid ✓	
Amount Due	\$ 30 00	Cash	
Amount Paid	\$ 30 00	Check ✓	\$330
		Money Order	

BOS Department
 By Teresa Krappitz Deputy


70715

330

PREFERRED TAX SERVICE INC.
 3520 PIEDMONT RD. NE, STE. 200
 ATLANTA, GA 30305

DATE Nov. 4, 2014 64-10-610

PAY TO THE ORDER OF Board of Supervisors \$ 30.00
Thirty Dollars and no/100 DOLLARS

 **SUNTRUST** ACH RT 061000104

FOR 2014 petition, # 044-100-023-000

Vicki L. Newton MP

⑈00000330⑈ ⑆061000104⑆ 8800298625⑈



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 A. Morgan
Louis D. Boitano
Brian Oneto

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

August 17, 2015

Roy Swartzberg
Property Tax Services
3520 Piedmont Road, Suite #200
Atlanta, GA 30305

Re: Appeal No. 14-05
044-100-023-000
Kmart Corporation, Store #3568
10500 Wicklow Way
Jackson, CA 95642

Dear Mr. Swartzberg:

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, October 6, 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

#14-05

Oct. 6, 2015