

AGENDA TRANSMITTAL FORM

To: Board of Supervisors

Date: 10/23/15

From: James Rooney

(Department Head - please type)

Phone Ext. 454

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

Meeting Date Requested:

11/03/2015

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 #2014-05 Kmart Corporation 044-100-023-000

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 _____
 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

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. 2014-05		PARCEL NO. 044-100-023-000	
NAME Kmart Corporation #3568		TRA 052-049	
ADDRESS 3520 Piedmont Rd Suite #200		CITY, STATE, ZIP Atlanta GA 30305	
HOME PHONE		BUSINESS PHONE 404 262-2000	

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	2,300,000	2,000,000		
IMPROVEMENTS	4,450,000	4,420,000		
PERSONAL PROPERTY	122,070	122,070		
Fixtures	143,390	143,390		
NET TOTAL	7,015,460	6,685,460	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, writtn notice will be given of the date set for hearing the application for reduction.

10/7/2015
 APPLICANT Roy Swartzberg, Preferred Tax Service DATE
10/23/15
 ASSESSOR DATE

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



AMADOR COUNTY

Board of Equalization

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

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

John Plass
Richard M. Forster
Lynn A. Morgan
Louis D. Boitano
Brian Oneto

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

August 21, 2015

Stan R. Kubat
17770 Gold Creek Trail
Volcano, CA 95689

Re: Appeal No. 15-23
021-320-060-000
17770 Gold Creek Trail

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, November 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

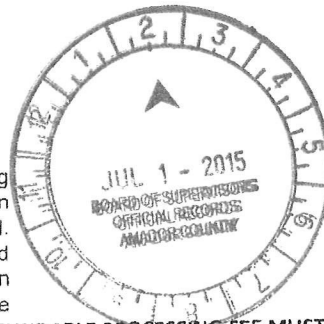
#15-23

Nov. 3, 2015

~~15-23~~ # 15-23

APN 021-320-060

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



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) 17770 Gold CREEK TRAIL

CITY Volcano STATE CA ZIP CODE 95689 DAYTIME TELEPHONE (530) 318-3660 ALTERNATE TELEPHONE (530) 318-5664 FAX TELEPHONE () N/A

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY M/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 N/A 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 S.R. Kubat TITLE Owner DATE 7-1-15

3. PROPERTY IDENTIFICATION INFORMATION

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

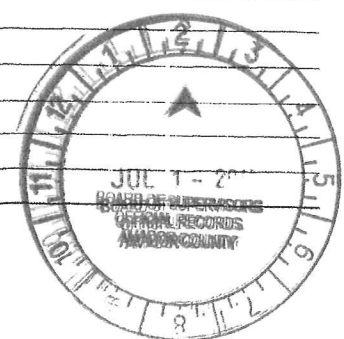
PROPERTY ADDRESS OR LOCATION 17770 Gold Creek Trail Volcano CA 95689

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	50,000	30,000	
MINERAL RIGHTS	0	0	
IMPROVEMENTS/STRUCTURES	34,900	25,000	
TREES & VINES	0	0	
FIXTURES	0	0	
PERSONAL PROPERTY	0	0	
TOTAL	84,900	55,000	
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: 15-16
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: 4/8/15
- 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>Stan R Kubat</u>	SIGNED AT (CITY, STATE) <u>Volcano CA</u>	DATE <u>7-1-15</u>
----------------------------------	--	-----------------------

NAME
STAN R KUBAT

FILING STATUS

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

INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR CHANGED ASSESSMENT

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence, the appeals board can increase as well as decrease an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding numbers on the application form. Please type or print in ink all information on the application form.

SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant. If the applicant is other than the assessee (e.g., leased property), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

SECTION 2. AGENT OR ATTORNEY FOR APPLICANT

Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, you must also complete the *Authorization of Agent* section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information.

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

SECTION 3. PROPERTY IDENTIFICATION INFORMATION

If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is unsecured (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

For a single-family dwelling, indicate if the dwelling is owner-occupied.

SECTION 4. VALUE

COLUMN A. Enter the amounts shown on your assessment notice or tax bill for the year being appealed. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

COLUMN B. Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

COLUMN C. This column is for use by the appeals board. **Do not enter anything in this column.**

SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

Regular Assessment filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assesseees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Check the *Regular Assessment* box for:

- Decline in value appeals.
- Change in ownership and new construction appeals filed **after** 60 days of the mailing of the supplemental assessment notice or supplemental tax bill.

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the *Supplemental Assessment* box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

Roll Change/Escapes Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. *Calamity Reassessment* filing dates are within six months after the mailing of the assessment notice. Check the *Roll Change/Escapes Assessment/Calamity Reassessment* box for:

- Roll corrections.
- Escape assessments, including those discovered upon audit.
- Property damaged by misfortune or calamity.

For *Supplemental* and *Roll Change/Escapes Assessment/Calamity Reassessment* appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. Attach 2 copies of the supplemental or escape assessment notice or tax bill.

SECTION 6. FACTS

Please check the item or items describing your reason(s) for filing this application. If you prefer, you may attach two copies of a brief explanation. You are not required to provide evidence with this application.

If you selected *Decline in Value*, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings.

In general, *base year* is either the year your real property changed ownership or the year of completion of new construction on your property; *base year value* is the value established at that time. The *base year value* may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

Calamity Reassessment includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces.

A penalty assessed by the tax collector cannot be removed by the appeals board.

Indicate whether you are appealing an item, category, or class of property or a portion thereof. If you are appealing only an item, category, or class of property, please attach a separate sheet identifying what property will be the subject of this appeal.

Appeal after an Audit **must** include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If you do not timely submit the required information, it will result in the denial of your application.

SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings may be requested in writing at any time prior to the commencement of the hearing. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. You may contact the clerk to determine the fee for these items; do not send payment with your application.

SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

REQUESTS FOR EXCHANGE OF INFORMATION

If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). You may also request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.

Original signatures are required for each application. Check the box that best describes your status as the person filing the application.

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
Stan R. Kubat
 17770 Gold Creek Trail
 Volcano, CA 95689

2. Article Number
 (Transfer from service label)

7012 1010 0003 3170 6617

PS Form 3811, July 2013

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 S.R. Kubat Agent
 Addressee

B. Received by (Printed Name) **Stan Kubat** C. Date of Delivery **8-26-15**

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type
 Certified Mail® Priority Mail Express™
 Registered Return Receipt for Merchandise
 Insured Mail Collect on Delivery

4. Restricted Delivery? (Extra Fee) Yes

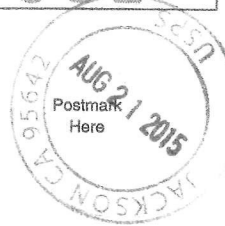
7012 1010 0003 3170 6617

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT **BOS**
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	\$



#15-23

Sent To **Stan R. Kubat**
 Street, Apt. No.,
 or PO Box No. **17770 Gold Creek Trail**
 City, State, ZIP+4 **Volcano, CA 95689**

PS Form 3800, August 2006

See Reverse for Instructions