

**AMADOR COUNTY BOARD OF EQUALIZATION
COUNTY ADMINISTRATION CENTER**

**810 Court Street
Jackson, CA 95642**

BOARD MEMBERS

Richard M. Forster, Chairman
Chairman

Patrick Crew, District I
Frank Axe, District IV

Lynn Morgan, District III
Brian Oneto, District V

Please Note: All Board of Equalization meetings are tape-recorded.

Anyone who wishes to address the Board must speak from the podium and should print their name on the Board Meeting Speaker list, which is located on the podium. The Clerk will collect the list at the end of the meeting.

Public hearing items will commence no sooner than the times listed on the agenda. Closed Session agenda items may be heard before or after scheduled public hearings, dependent upon progression of the agenda.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the Clerk of the Board staff, at (209) 223-6470 or (209) 257-0619 (fax). Requests must be made as early as possible and at least one-full business day before the start of the meeting. Assisted hearing devices are available in the Board Chambers for public use during all public meetings.

Pursuant to Government Code 54957.5, all materials relating to an agenda item for an open session of a regular meeting of the Board of Equalization which are provided to a majority or all of the members of the Board by Board members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, at and after the time of such distribution, in the office of the Clerk of the Board of Equalization, 810 Court Street, Jackson, California 95642, Monday through Thursday, between the hours of 8:00 a.m. and 5:00 p.m., except for County holidays. Materials distributed to a majority or all of the members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the Board or County staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials that are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

BOARD OF EQUALIZATION MEETING AGENDA

DATE: Tuesday, November 7, 2017
TIME: 9:00 a.m.
LOCATION: County Administration Center, 810 Court Street, Jackson, CA
Board of Supervisors Chambers

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

AGENDA: Approval of agenda for this date; any and all off-agenda items must be approved by the Board (pursuant to §54954.2 of the Government Code.)

PUBLIC MATTERS NOT ON THE AGENDA: Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject within the jurisdiction of the Amador County Board of Equalization; however, any matter that requires action may be referred to staff and/or Committee for a report and recommendation for possible action at a subsequent Board meeting. Please note - there is a three (3) minute limit per topic.

STIPULATIONS: None

WAIVERS: None

REQUESTS FOR CONTINUANCE: None

HEARINGS:

1. **Ampine:** Discussion and possible action relative to a hearing to consider Application for Changed Assessment 16-27 for Ampine, APN 044-480-028-000
2. **Raley's Family of Stores / Gold Country SC LP:** Discussion and possible action relative to a hearing to consider Application for Changed Assessment 16-06 for Raley's Family of Stores, APN 020-500-036-000.

ADJOURNMENT: Adjourn to Board of Equalization Hearing on November 21, 2017 at 9:00 a.m. (If needed)

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



#16-27

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

A \$30 non-refundable processing fee must be paid at the time of filing. *pd*

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)

Ampine

APPLICATION NUMBER:

Supplemental - 16-27

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

305 South 4th Street

EMAIL ADDRESS

drect@tamberproducts.com

CITY

Springfield

STATE

ZIP CODE

CA 97477

DAYTIME TELEPHONE

(916) 623-6101

ALTERNATE TELEPHONE

(209) 327-1604

FAX TELEPHONE

()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY

EMAIL 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

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification below, or a spouse, child, or parent of the person affected. If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT AND AGENCY

EMAIL 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

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as a principal place of residence by the owner?

SECURED ASSESSOR'S PARCEL NUMBER

044-460-028-000

UNSECURED: PERSONAL PROPERTY ACCOUNT OR TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

*1160 Ampine-Fibreform Rd
Sutter Creek, CA 95685*

DBA, if appropriate

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- PERSONAL PROPERTY/FIXTURES
- MANUFACTURED HOME

- BOAT. CF NUMBER: _____
- 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	<i>\$1500,000</i>	<i>\$637,000</i>	
IMPROVEMENTS/STRUCTURES	<i>\$050,000</i>	<i>1470,000</i>	
FIXTURES	<i>5,434,610</i>		
PERSONAL PROPERTY (see instructions)	<i>10,020,120</i>	<i>3,535,472</i>	
MINERAL RIGHTS			
TREES & VINES			
TOTAL	<i>\$22,004,730</i>	<i>\$5,642,472</i>	
PENALTIES (amount or percent)			

November 7, 2017

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

*Required and attached copy of notice or bill, where applicable **One application per Roll Year

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT - DATE OF NOTICE*: 3-14-17 ROLL YEAR**: 2016-2017
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT

DATE OF NOTICE*: _____ ROLL YEAR**: _____

6. REASON FOR FILING APPEAL 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 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

- 1. No change in ownership occurred on the date of _____.
- 2. Base year value for the change in ownership established on the date of 11-10-15 is incorrect.

C. NEW CONSTRUCTION

- 1. No new construction occurred on the date of _____.
- 2. Base year value for the completed new construction established on the date of _____ is incorrect.
- 3. Value of construction in progress on lien date 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 _____)

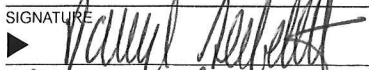
- Are requested.
- Are not requested.

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) <u>Sacramento, CA</u>	DATE <u>4-27-17</u>
--	--	------------------------

NAME
Darryl Seibert, Manager of Financial Analysis, Timber Products Company

FILING STATUS

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



County of Amador

James B. Rooney, Assessor

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

NOTICE OF CORRECTION TO THE SECTION 601 ASSESSMENT ROLL

AMPINE LLC
305 SOUTH 4TH ST
SPRINGFIELD OR 97477

ASMT: 044-480-028-000
FEE #: 044-480-028-000
BASE ASMT: 044-480-028-000

SECURED

Date: March 14, 2017

SITUS: 11610 AMPINE-FIBREFORM RD
SUTTER CREEK CA

THIS NOTICE IS TO INFORM YOU OF A CORRECTION TO THE ASSESSMENT ROLL CAUSED BY:

Change in Ownership 11/10/15

THIS CORRECTION IS MADE UNDER REVENUE AND TAXATION CODE SECTION(S): 75.54

THIS WILL DECREASE THE TAXABLE VALUE TO THE FIGURES SHOWN BELOW IN THE NEW VALUE COLUMN FOR THE FISCAL YEAR AFFECTED.

VALUE SUMMARY

<u>YEAR 2016 - 2017</u>	<u>OLD VALUE</u>	<u>NEW VALUE</u>	<u>NET CHANGE</u>
LAND	1,464,238	1,500,000	35,762
STRUCTURE	5,844,265	5,050,000	-794,265
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES	5,434,610	5,434,610	
PERSONAL PROPERTY	10,020,120	10,020,120	
TOTAL	<u>22,763,233</u>	<u>22,004,730</u>	<u>-758,503</u>
LESS: EXEMPTIONS			
NET TAXABLE	<u>22,763,233</u>	<u>22,004,730</u>	<u>-758,503</u>



AMADOR COUNTY

Board of Equalization

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

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

Patrick Crew
Richard M. Forster
Lynn A. Morgan
Frank U. Axe
Brian Oneto

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

September 27, 2017

Via Certified Mail #7010 3090 0000 5183 2544

Ampine, LLC
305 South 4th Street
Springfield, OR 97477

Re: Appeal No. 16-27
044-480-028-000
Ampine / Timber Products Company
11610 Ampine-Fibreform Road, Sutter Creek, CA 95685

Dear Ampine LLC:

The Amador County Board of Equalization has scheduled a hearing to consider your application for changed assessment for the above referenced property. The matter will be heard at the **County Administration Center, located at 810 Court Street, Jackson, California, on Tuesday, November 7, 2017 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.

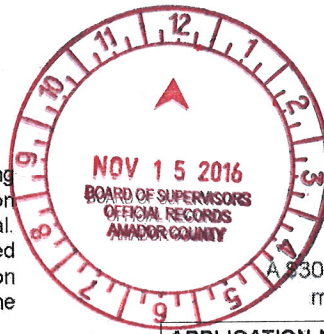
Should you have any further questions, please contact the Assessor's Office at (209) 223-6351, or you may call the Board of Supervisors Office at (209) 223-6470.

Sincerely,

Sharon Murphy
Deputy Board Clerk III

cc: Assessor
File

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



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 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. *pd.*

1. APPLICANT INFORMATION

APPLICATION NUMBER:

16-06

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) Raley's Family of Stores / Gold Country SC LP						EMAIL ADDRESS jchatam@jwchatam.com
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 500 West Capitol Ave						
CITY West Sacramento	STATE CA	ZIP CODE 95605-2696	DAYTIME TELEPHONE (916) 373-3333	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()	

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY J. W. Chatam and Associates						EMAIL ADDRESS
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) Jerry Chatam or Blake Newell						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 7301 W 129th St, Suite 150						
CITY Overland Park	STATE KS	ZIP CODE 66213	DAYTIME TELEPHONE (913) 239-0990	ALTERNATE TELEPHONE ()	FAX TELEPHONE (913) 239-0993	

AUTHORIZATION OF AGENT

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification below, or a spouse, child, or parent of the person affected. If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT AND AGENCY J. W. Chatam and Associates						EMAIL ADDRESS jchatam@jwchatam.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 <i>[Signature]</i>				TITLE Troy Dinin - Director of Tax & Treasury/Government Affairs	DATE 10/19/2016	

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as a principal place of residence by the owner?

SECURED: ASSESSOR'S PARCEL NUMBER 020-500-036-000	UNSECURED: PERSONAL PROPERTY ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION 785 State Hwy 049	DBA, if appropriate Raley's Store #426 - Gold Country Raley's

PROPERTY TYPE

- | | |
|---|---|
| <input type="checkbox"/> SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE | <input type="checkbox"/> BOAT. CF NUMBER: _____ |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> APARTMENTS. NUMBER OF UNITS: _____ |
| <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ |
| <input type="checkbox"/> MANUFACTURED HOME | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$1,782,000	\$891,000	
IMPROVEMENTS/STRUCTURES	\$4,158,000	\$2,079,000	
FIXTURES	\$0	\$0	
PERSONAL PROPERTY (see instructions)	\$0	\$0	
MINERAL RIGHTS			
TREES & VINES			
TOTAL	\$5,940,000	\$2,970,000	
PENALTIES (amount or percent)			

November 7, 2017

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

*Required and attached copy of notice or bill, where applicable **One application per Roll Year

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT - DATE OF NOTICE*: _____ ROLL YEAR**: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- DATE OF NOTICE*: _____ ROLL YEAR**: _____

6. REASON FOR FILING APPEAL Check all that apply. See instructions before completing this section.

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- 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
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- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
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 - 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) Overland Park, KS	DATE 11-7-16
--	--	-----------------

NAME Blake Newell - VP

FILING STATUS

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

J.W. CHATAM & ASSOCIATES INC.

REAL ESTATE APPRAISERS & AD VALOREM TAX CONSULTANTS

CORPORATE HEADQUARTERS
7301 W. 129TH STREET, SUITE 150
OVERLAND PARK, KS 66213
PH. (913) 239-0990 FAX (913) 239-0993

November 7, 2016

County of Amador
Board of Equalization
810 Court Street
Jackson, CA 95642

RE: Application for Changed Assessment

Dear Assessment Appeals Board:

Attached is an application for changed assessment. Please notify us as to the date and time of the hearing, as we are the authorized agent. We can be contacted as follows:

Blake M Newell
J. W. Chatam & Associates
7301 W 129th Street, Suite 150
Overland Park, KS 66213

PH.: 913-239-0990

Fax: 913-239-0993

Please give us a call if you have any questions or require any additional information. I appreciate your assistance.

Sincerely,



Blake M Newell
Vice President



AMADOR COUNTY

Board of Equalization

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

County Administrative Officer, Charles T. Iley

Patrick Crew
Richard M. Forster
Lynn A. Morgan
Frank U. Axe
Brian Oneto

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

August 4, 2017

Via Certified Mail #7010 3090 0000 5183 2568

Blake M. Newell
J.W. Chatam & Associates
7301 W 129th Street, Suite 150
Overland Park, KS 66123

Re: Appeal No. 16-06
020-500-036-000
Raley's Family of Stores / Gold Country SC LP
785 State Hwy 49 Jackson, CA 95642

Dear Mr. Newell:

The Amador County Board of Equalization has scheduled a hearing to consider your application for changed assessment for the above referenced property. The matter will be heard at the **County Administration Center, located at 810 Court Street, Jackson, California, on Tuesday, November 7, 2017 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 may call the Board of Supervisors Office at (209) 223-6470.

Sincerely,

Sharon Murphy
Deputy Board Clerk III

cc: Assessor
File