

AMADOR COUNTY BOARD OF EQUALIZATION

County Administration Center
Board of Supervisors Chambers
810 Court Street
Jackson, California 95642

ANY INDIVIDUALS WHO WISH TO ATTEND THIS MEETING IN PERSON WILL BE REQUIRED TO WEAR A FACE SHIELD OR MASK TO ENTER THE BUILDING AND THROUGHOUT THE DURATION OF THEIR ATTENDANCE AT THE MEETING.

DUE TO THE GOVERNOR'S EXECUTIVE ORDER N-25-20, THE AMADOR COUNTY BOARD OF SUPERVISORS WILL BE CONDUCTING ITS MEETING VIA TELECONFERENCE. WHILE THIS MEETING WILL STILL BE CONDUCTED IN-PERSON AT 810 COURT STREET, WE **STRONGLY ENCOURAGE THE PUBLIC TO PARTICIPATE FROM HOME BY CALLING IN USING THE FOLLOWING NUMBER:**

+1-669-900-6833 (alternate phone numbers listed on amadorgov.org)

Access Code: 758 573 6084#

YOU MAY ALSO VIEW AND PARTICIPATE IN THE MEETING USING THIS LINK:

<https://zoom.us/j/7585736084>

The Chairman will call the meeting to order and after Board input, will invite the public to comment via phone/online to receive public comment.

BOARD OF EQUALIZATION AGENDA

DATE: Tuesday, May 18, 2021
TIME: 9:00 AM
LOCATION: County Administration Center
Board of Supervisors Chambers
810 Court Street
Jackson, California 95642

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

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

1. HEARINGS:

- 1.a. Jacob P. Giurlani, APN # 020-110-008-000.
Suggested Action: Discussion and possible action, relative to a hearing to consider Application for Changed Assessment #21-01.
[Giurlani.pdf](#)

ADJOURNMENT: UNTIL SEPTEMBER 7, 2021 (IF NEEDED)

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 Supervisors 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 Supervisors, 810 Court Street, Jackson, California 95642, Monday through Friday, 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 Agenda Item Report

Submitting Department: Board of Supervisors

Meeting Date: May 18, 2021

SUBJECT

Jacob P. Giurlani, APN # 020-110-008-000.

Recommendation:

Discussion and possible action, relative to a hearing to consider Application for Changed Assessment #21-01.

4/5 vote required:

Yes

Distribution Instructions:

Assessor, Clerk of the Board

ATTACHMENTS

- [Giurlani.pdf](#)

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 at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

County of Amador
Board of Equalization

810 Court Street
Jackson, CA 95642

Phone 209-223-6470 Fax 209-257-0619

To: Assessor
2-16-21

APPLICATION NUMBER: Clerk Use Only
21-01

Pd. 30.00 - chk #145

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Giuriani Jacob P

EMAIL ADDRESS

jacp@giuriani@gmail.com

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

P.O. Box 1521

CITY **Jackson** STATE **CA** ZIP CODE **95642** DAYTIME TELEPHONE () ALTERNATE TELEPHONE **(209) 304 2702** FAX TELEPHONE ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

Giuriani Philip J

EMAIL ADDRESS

giuriani@bunche@sbcglobal.net

COMPANY NAME

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

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

P.O. Box 1521

CITY **Jackson** STATE **CA** ZIP CODE **95642** DAYTIME TELEPHONE **(209) 223 3076** ALTERNATE TELEPHONE **(209) 217 9144** FAX TELEPHONE ()

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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 section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above 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

owner

DATE

2/8/21

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER
020-110-008-000
ACCOUNT NUMBER

ASSESSMENT NUMBER
990-041-839-000
TAX BILL NUMBER

FEE NUMBER
990-041-839-000

PROPERTY ADDRESS OR LOCATION

342 North Main Jackson, CA 95642

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: _____
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	80,000	70,000	
IMPROVEMENTS/STRUCTURES	145,000	80,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	225,000	150,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

THE FOREGOING INSTRUMENT IS
A CORRECT COPY OF THE ORIGINAL
ON FILE IN THIS OFFICE

ATTEST: **FEB 08 2021**

Clerk of the Board of Supervisors
Amador County, California

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

- 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: 1/27/21 **ROLL YEAR: _____
*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide 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 _____ 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 January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS 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/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- 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 (attach sheet if necessary) do not agree how current value was arrived at

7. WRITTEN FINDINGS OF FACTS (\$ 65 / 100 _ per Hour _)

- 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 (Use Blue Pen - Original signature required on paper-filed application) Jacob P. Givrlani SIGNED AT (CITY, STATE) Jackson, Ca DATE 2/8/21
 NAME (Please Print) Jacob P. Givrlani

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE



County of Amador

James B. Rooney, Assessor

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

NOTICE OF PROPOSED ESCAPED ASSESSMENT

GIURLANI JACOB
C/O GIURLANI JENNY & PHILLIP
PO BOX 1521
JACKSON CA 95642-1521

ASMT: 020-110-008-000
FEE#: 020-110-008-000
BASE ASMT: 020-110-008-000

SECURED

Date: January 27, 2021

SITUS: 842 N MAIN ST
JACKSON CA

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

***CHANGE IN OWNERSHIP AS OF 11/22/19
PERIOD COVERED 7/1/2020 THRU 6/30/21***

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

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

VALUE SUMMARY YEAR 2020 - 2021	OLD VALUE	NEW VALUE	NET CHANGE
LAND	49,566	80,000	30,434
STRUCTURE	66,092	145,000	78,908
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	115,658	225,000	109,342
LESS: EXEMPTIONS	7,000	7,000	
NET TAXABLE	108,658	218,000	109,342



County of Amador

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

DATE OF NOTICE: 01/29/2021

Parcel Number: 020-110-008-000

Doc Num: 2019R008904

Asmt Num: 990-041-839-000

Orig Asmt: 020-110-008-000

Situs Address: 842 N MAIN ST JACKSON CA

Comments:

GIURLANI PHILLIP & GIURLANI JENNY & GIURLANI JACOB
PO BOX 1521
JACKSON CA 95642-1521

Date of Change of Ownership or Completion of New Construction: 11/22/2019

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.

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

	CURRENT ROLL 2019 - 2020			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	48,595	80,000	31,405	0	0	0
Improvements	64,797	145,000	80,203	0	0	0
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	113,392	225,000	111,608	0	0	0
Exemptions						
Homeowners	7,000	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	106,392	225,000	111,608	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

2.4.007