

AMADOR COUNTY BOARD OF EQUALIZATION
County Administration Center
Board of Supervisors Chambers
810 Court Street
Jackson, California 95642

TO PARTICIPATE VIA ZOOM USE 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>

BOARD OF EQUALIZATION AGENDA

DATE: Thursday, November 14, 2024

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. STIPULATIONS:

1.a Assessor - Stipulation of Reduction of Assessment - #22-02 Walgreens
Suggested Action: Approve

1.b. Assessor - Stipulation of Reduction of Assessment - #23-02 Walgreens
Suggested Action: Approve

1.c. Assessor - Stipulation of Reduction of Assessment - #22-04 Safeway 044-480-003-000
Suggested Action: Approve

1.d. Assessor - Stipulation of Reduction of Assessments - #21-08 and 22-07 Tesla Energy Operations
Suggested Action: Approve

2. HEARINGS:

1.a. Appeal #2022-12 of Benderson Randall 1993-1 Trust APN: 044-100-023-000.

Suggested Action: Discussion and possible action, relative to a hearing to consider Application for Changed Assessment #22-12.

ADJOURNMENT: UNTIL TUESDAY, DECEMBER 3, 2024 AT 9:00 A.M. (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: Assessor
Meeting Date: November 14, 2024

SUBJECT

Stipulation of Reduction of Assessment - #22-02 Walgreens

Recommendation:

Approve

4/5 vote required:

Yes

Distribution Instructions:

Assessor

ATTACHMENTS

- [Stipulation _ Walgreens.pdf](#)

Board of Equalization Agenda Item Report

Submitting Department: Assessor
Meeting Date: November 14, 2024

SUBJECT

Assessor - Stipulation for Reduction of Assessment - # 23-02 Walgreens

Recommendation:

Approve

4/5 vote required:

Yes

Distribution Instructions:

Assessor

ATTACHMENTS

- [Stipulation-Appeal 23-02.Walgreen.pdf](#)

Board of Equalization Agenda Item Report

Submitting Department: Assessor
Meeting Date: November 14, 2024

SUBJECT

Assessor - Stipulation for Reduction of Assessment - 22-04 Safeway 044-480-003-000

Recommendation:

Approve

4/5 vote required:

Yes

Distribution Instructions:

Assessor

ATTACHMENTS

- [STIPULATION 044-180-003-000.pdf](#)

Board of Equalization Agenda Item Report

Submitting Department: Board of Supervisors
Meeting Date: November 14, 2024

SUBJECT

Assessor - Stipulation for Reduction of Assessments - #2021-08 and 2022-07 of Tesla Energy Operations APN: 800-003-192-000.

Recommendation:

Discussion and possible action, relative to a hearing to consider Application for Changed Assessment #22-07.

4/5 vote required:

No

Distribution Instructions:

Assessor, File

ATTACHMENTS

- [Stipulation Appeal 21-08 & 22-07 \(1\).pdf](#)

Board of Equalization Agenda Item Report

Submitting Department: Board of Supervisors
Meeting Date: November 14, 2024

SUBJECT

Appeal #2022-12 of Benderson Randall 1993-1 Trust APN: 044-100-023-000.

Recommendation:

Discussion and possible action, relative to a hearing to consider Application for Changed Assessment #22-12.

4/5 vote required:

No

Distribution Instructions:

Assessor, File

ATTACHMENTS

- [Appeal No. 22-12 Benderson Randall 1993-1 Trust.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 209-223-6476 Fax 209-257-0619

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

APPLICATION NUMBER: Clerk Use Only

22-12

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
9395 CH LLC (Benderson Randall 1993-1 Trust), c/o Stephen Scalione

EMAIL ADDRESS
scs@benderson.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P O BOX)
570 Delaware Avenue

CITY Buffalo	STATE NY	ZIP CODE 14202	DAYTIME TELEPHONE (716) 878-9330	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
O'Neill, Cris K., Attorney for the Applicant

EMAIL ADDRESS
oneallc@glaw.com

COMPANY NAME
Greenberg Traurig, LLP

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
Mackary, Natalie, Attorney for the Applicant (mackaryn@glaw.com)

MAILING ADDRESS (STREET ADDRESS OR P O BOX)
18565 Jamboree Road, Suite 500

CITY Irvine	STATE CA	ZIP CODE 92612	DAYTIME TELEPHONE (949) 732-6610	ALTERNATE TELEPHONE (949) 732-6500	FAX TELEPHONE (949) 732-6501
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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 _____ DATE _____

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 044-100-023-000	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
10500 Wicklow Way, Jackson

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$1,000,000	\$600,000	
IMPROVEMENTS/STRUCTURES	\$3,800,000	\$2,300,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$4,800,000	\$2,900,000	
PENALTIES (amount or percent)			

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: _____ **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 Assessor's method of value is erroneous, arbitrary and contrary to law and appraisal standards
 - Explanation (attach sheet if necessary)

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 322246, 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)	SIGNED AT (CITY, STATE)	DATE
	Irvine, CA	11/28/22
NAME (Please Print)		
Natalie Mackary, Attorney for the Applicant		

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

Alexis L. Kovacs
Tel 949.732.6609
Fax 949.732.6501
kovacs@gtlaw.com

November 29, 2022

VIA US CERTIFIED MAIL/RETURN RECEIPT

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

Re: County of Amador-- 2022 Regular Assessment Appeal Application

Applicant Name: 9395 CH LLC (Benderson Randall 1993-1 Trust)
Property Address: 10500 Wicklow Way, Jackson
Parcel Number: 044-100-023-000

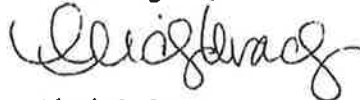
Dear Clerk:

Enclosed please find an original and a copy of 2022 Assessment Appeal Application to be filed on behalf of Applicant 9395 CH LLC (Benderson Randall 1993-1 Trust) for the above-referenced parcel number. Also enclosed is a check in the amount of \$30.00 for the application processing fee.

Please have the original application filed, the copy conformed and returned to our office in the enclosed self-addressed stamped envelope.

Thank you in advance for your assistance. If you should have any questions or concerns, please do not hesitate to contact our office.

Warm regards,



Alexis L. Kovacs
Paralegal

Enclosures

cc: Cris K. O'Neill, Esq. (via e-mail)