



INYO COUNTY BOARD OF SUPERVISORS

TRINA ORRILL • JEFF GRIFFITHS • SCOTT MARCELLIN • JENNIFER ROESER • MATT KINGSLEY

NATE GREENBERG

COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA

Board of Supervisors Room - County Administrative Center

224 North Edwards, Independence, California

NOTICES TO THE PUBLIC: (1) This meeting is accessible to the public both in person and, for convenience, via Zoom webinar. The Zoom webinar is accessible to the public at <https://zoom.us/j/868254781>. The meeting may also be accessed by telephone at the following numbers: (669) 900-6833; (346) 248-7799; (253) 215-8782; (929) 205-6099; (301) 715-8592; (312) 626-6799. Webinar ID: 868 254 781. Anyone unable to attend the Board meeting in person who wishes to make either a general public comment or a comment on a specific agenda item may do so by utilizing the Zoom "hand-raising" feature when appropriate during the meeting (the Chair will call on those who wish to speak). Generally, speakers are limited to three minutes. Remote participation for members of the public is provided for convenience only. In the event that the remote participation connection malfunctions for any reason, the Board of Supervisors reserves the right to conduct the meeting without remote access. Regardless of remote access, written public comments, limited to 250 words or fewer, may be emailed to the Assistant Clerk of the Board at boardclerk@inyocounty.us. (2) In Compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please contact the Clerk of the Board at (760) 878-0373 (28 CFR 35.102-35.104 ADA Title II). Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting. Should you because of a disability require appropriate alternative formatting of this agenda, please notify the Clerk of the Board 72 hours prior to the meeting to enable the County to make the agenda available in a reasonable alternative format. (Government Code Section 54954.2). (3) If a writing, that is a public record relating to an agenda item for an open session of a regular meeting of the Board of Supervisors, is distributed less than 72 hours prior to the meeting, the writing shall be available for public inspection at the Office of the Clerk of the Board of Supervisors, 224 N. Edwards, Independence, California and is available per Government Code § 54957.5(b)(1).

REGULAR MEETING

December 10, 2024

8:30 AM

- 1) **Public Comment on Closed Session Item(s)**
Comments may be time-limited

CLOSED SESSION

- 2) **Public Employee Performance Evaluation – Pursuant to Government Code §54957** – Title: Chief of Probation.
- 3) **Conference with County's Labor Negotiators – Pursuant to Government Code §54957.6** – Regarding employee organizations: Deputy Sheriff's Association (DSA); Inyo County Correctional Officers Association (ICCOA); Inyo County Employees Association (ICEA); Inyo County Probation Peace Officers Association (ICPPOA); IHSS Workers; Law Enforcement Administrators' Association (LEAA). Unrepresented employees: all. County designated representatives – Administrative Officer Nate Greenberg, Deputy Personnel Director Keri Oney, County Counsel John-Carl Vallejo, Assistant County Counsel Christy Milovich, Assistant County Counsel Grace Weitz, Auditor-Controller Amy Shepherd, and Assistant CAO Denelle Carrington.

OPEN SESSION

(With the exception of timed items, which cannot be heard prior to their scheduled time, all open-session items may be considered at any time and in any order during the meeting in the Board's discretion.)

- 4) **Pledge of Allegiance**
- 5) **Report on Closed Session as Required by Law**
- 6) **Introductions** - The following new employees will be introduced to the Board:
 - **Child Support Services:** Julissa Rock, Child Support Officer
 - **Health and Human Services:** Liliana Fregoso, HHS Specialist; and Toni Huff, Social Worker Supervisor
 - **Probation:** Marco Solorio-Millan, Rehabilitation Specialist
 - **Sheriff's Office:** Naeleah Herrera, Correctional Officer; and Cassandra Meredith, Shelter Attendant
- 7) **Public Comment**
Comments may be time-limited
- 8) **County Department Reports**

CONSENT AGENDA

(Items that are considered routine and are approved in a single motion; approval recommended by the County Administrator)

- 9) **Approval of Minutes for the December 2, 2024 Board of Supervisors Meeting**
Clerk of the Board | Assistant Clerk of the Board

Recommended Action:
Approve the minutes from the special Board of Supervisors meeting of December 2, 2024.
- 10) **Letter of Support for the Eastern Sierra Community Foundation Funding Application**
County Administrator | Meaghan McCamman

Recommended Action:
Approve a letter of support for the Eastern Sierra Community Foundation funding application through Sierra Jobs First.
- 11) **Ordinance Modifying Section of County Code Related to the Enforcement of the California Building Code**
County Counsel | Grace Weitz

Recommended Action:
Approve Ordinance 1314 titled, "An Ordinance of the Board of Supervisors of the County of Inyo, State of California, Modifying Section 14.08.090 of the Inyo County Code Related to the Enforcement of the California Building Code."

12) Waste Hauler Maximum Rate Adjustments

Public Works - Recycling & Waste Management | Cap Aubrey

Recommended Action:

- A) Approve the Consumer Price Index (CPI) adjustment of 3.8% to the portion of the Service Fee Maximum rates not associated with the tipping fees, effective January 1, 2025, in accordance with Franchise Agreements between the County of Inyo and contract waste haulers; and
- B) Adopt the new schedule of Maximum Charges for Waste Hauling Services for Areas A & B in Inyo County as presented in Exhibit A.

13) Fee Waivers for Tire Amnesty Events

Public Works - Recycling & Waste Management | Cap Aubrey

Recommended Action:

- A) Waive all gate and disposal fees associated with the Tire Amnesty Events; and
- B) Authorize payment from Recycling Waste Management to American Refuse, the County's tire hauler, for pickup for these events only, in addition to its existing contract for tire hauling for waste management.

14) Resolution and Notice of Completion of the Jail Administration Remodel Project

Public Works | Michael Errante

Recommended Action:

Approve Resolution No. 2024-42, titled, "A Resolution of the Board of Supervisors of the County of Inyo, State of California, Authorizing the Recording of a Notice of Completion for the Jail Administration Remodel Project," and authorize the Chairperson to sign.

REGULAR AGENDA

11 A.M. 15) Public Hearing and Waiving of First Reading of Film Ordinance

County Administrator | Meaghan McCamman

20 minutes (10min. Presentation / 10min. Discussion)

Recommended Action:

- A) Waive further reading of proposed Ordinance 1315 titled, "An Ordinance of the Board of Supervisors of the County of Inyo, State of California, Adding Chapter 5.41 to the Inyo County Code Regulating Commercial Filming Upon All County Owner Property, Requiring Permits Therefore, and Setting Associated Fees and Repealing Ordinance No. 1088 (2004)" and schedule adoption for December 17, 2024 in the Board of Supervisors Chambers, County Administrative Center, Independence; and
- B) Conduct a public hearing to consider and approve Resolution No. 2024-43 titled, "A Resolution of the Board of Supervisors, County of Inyo, State of California, Setting Rates for Permits for Commercial Photography and Filming on Inyo County Property," and authorize the Chairperson to sign.

11 A.M. 16) Public Hearing and Appointments to Assessment Appeals Board and Adoption of Resolution Establishing Local AAB Rules

County Counsel | Grace Weitz
10 minutes

Recommended Action:

- A) Make the following appointments to the AAB:
 - 1. Jennifer Castaneda to a 3-year term beginning September 2, 2024;
 - 2. Paul Bruce to a 2-year term beginning September 2, 2024;
 - 3. Randall W Van Tassell to a 1-year term beginning September 2, 2024;
 - 4. Stan Smith to a 3-year term beginning September 2, 2024;
 - 5. Terry Walker to a 2-year term beginning September 2, 2024.
- B) Direct Clerk to notify newly selected members of the training requirements set forth in Revenue and Taxation Code section 1624.01; and
- C) Conduct a public hearing, and Approve Resolution No. 2024-44 titled, "A Resolution of the Board of Supervisors, County of Inyo, State of California, Rescinding and Replacing Resolution No. 2022-23, Approving Assessment Appeals Board Local Rules, and Establishing Stipends for the Local AAB Members," and authorize the Chairperson to sign.

17) Budget Amendment for Transient Occupancy Tax District 5 Improvement Fund

County Administrator - Budget | Nate Greenberg
15 minutes (5min. Presentation / 10min. Discussion)

Recommended Action:

- A) Amend the Fiscal Year 2024-2025 TOT DIST 5 IMPRV FUND Budget (510407) as follows:
Increase estimated revenue in Operating Transfer In (4998) by \$167,749 and increase appropriation in Other Agency Contribution (5539) by \$167,749 (*4/5ths vote required*); and
- B) Revise the TOT District Improvement Fund Budget Policy that was established in December 2022 per the recommendations included in the attached "Revision 1" version.

18) Memorandum of Understanding Between the City of Bishop and the County of Inyo for Supporting Bishop City Park Field #6 Improvements

County Administrator | Nate Greenberg
10 minutes (5min. Presentation / 5min. Discussion)

Recommended Action:

- A) Approve the Memorandum of Understanding (MOU) Between the City of Bishop and the County of Inyo Concerning the Field 6 Enhancement Project and authorize the Chairperson to sign; and
- B) Approve the payment of \$250,000 upon receipt of the invoice from the City of Bishop.

ADDITIONAL PUBLIC COMMENT & REPORTS

19) Public Comment

Comments may be time-limited

20) Board Member and Staff Reports

Receive updates on recent or upcoming meetings and projects



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COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-930

Approval of Minutes for the December 2, 2024 Board of Supervisors Meeting

Clerk of the Board

ACTION REQUIRED

ITEM SUBMITTED BY

Clerk of the Board

ITEM PRESENTED BY

Assistant Clerk of the Board

RECOMMENDED ACTION:

Approve the minutes from the special Board of Supervisors meeting of December 2, 2024.

BACKGROUND / SUMMARY / JUSTIFICATION:

The Board is required to keep minutes of its proceedings. Once the Board has approved the minutes as requested, the minutes will be made available to the public via the County's webpage, www.inyocounty.us.

FISCAL IMPACT:

There is no financial impact associated with this agenda item.

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

Your Board may request changes or edits, or decline to approve but the latter option is not recommended.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

None.

STRATEGIC PLAN ALIGNMENT:

Not Applicable

APPROVALS:

Hayley Carter
Darcy Ellis

Created/Initiated - 12/4/2024
Final Approval - 12/4/2024

ATTACHMENTS:

1. Draft December 2, 2024 Minutes - Special Meeting

MINUTES



County of Inyo Board of Supervisors

December 2, 2024

The Board of Supervisors of the County of Inyo, State of California, met in special session at the hour of 9:00 a.m., on December 2, 2024, in the Board of Supervisors Room, County Administrative Center, Independence, with the following Supervisors present: Chairperson Matt Kingsley, presiding, Scott Marcellin, Jennifer Roeser and Trina Orrill. Also present: County Administrator Nate Greenberg, Assistant County Counsel John-Carl Vallejo, and Assistant Clerk of the Board Darcy Ellis. Attending remotely from 5385 Rd 110, Hopland, CA pursuant to California Government Code 54953(b)(1): Jeff Griffiths.

Pledge of Allegiance County Counsel Vallejo led the Pledge of Allegiance.

Closed Session The Chairperson asked for public comment related to closed session items and there was no
Public Comment one wishing to speak.

Closed Session Chairperson Kingsley recessed open session at 9:01 a.m. to convene in closed session with all Board members present to discuss the following item(s): No. 3 **Public Employee Performance Evaluation – Pursuant to Government Code §54957** – Title: Planning Director; and No. 4 **Public Employee Performance Evaluation – Pursuant to Government Code §54957** – Title: Public Works Director.

Open Session Chairperson Kingsley recessed closed session and reconvened the meeting in open session at 12:13 p.m. with all Board members present.

Report on Closed Session County Counsel Vallejo reported that the Board met under Item Nos. 3 and 4 said that no action was taken during closed session that is required to be reported.

Adjournment The Chairperson adjourned the meeting at 12:13 p.m. to 8:30 a.m. Tuesday, December 3, 2024, in the County Administrative Center in Independence.

Chairperson, Inyo County Board of Supervisors

Attest: **NATE GREENBERG**
Clerk of the Board

by: _____
Darcy Ellis, Assistant



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AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-931

Letter of Support for the Eastern Sierra Community Foundation Funding Application

County Administrator

ACTION REQUIRED

ITEM SUBMITTED BY

Meaghan McCamman, Assistant County
Administrator

ITEM PRESENTED BY

Meaghan McCamman, Assistant County
Administrator

RECOMMENDED ACTION:

Approve a letter of support for the Eastern Sierra Community Foundation funding application through Sierra Jobs First.

BACKGROUND / SUMMARY / JUSTIFICATION:

Sierra Jobs First (formerly the Community Economic Resilience Fund or CERF) is a Statewide investment in job creation, industrial strategy, and economic development initiatives to create a greener and more equitable economy. In this program, the state is divided into thirteen separate regions, with the "Eastern Sierra" region comprising the seven counties of Alpine, Amador, Calaveras, Inyo, Mariposa, Mono, and Tuolumne.

The Eastern Sierra region has been awarded \$9 million in "catalyst" funding to identify and fund a handful of projects that are not quite ready for implementation, but need some investment of time, energy, and resources to meet California Jobs First selection criteria and create sustainable, high-quality jobs, benefit dis-invested communities, and advance climate goals.

The Eastern Sierra Community Foundation initiative was developed as a catalyst funding opportunity by three existing foundations in the region -- the current Eastern Sierra Community Foundation, the DeChambeau Creek Foundation, and the Mammoth Mountain Foundation -- who are interested in joining forces to create a stronger, more organized regional foundation to increase giving and expand the reach of philanthropic dollars.

FISCAL IMPACT:

There is no fiscal impact associated with this agenda item.

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

The Board could decide not to approve this letter of support. This is not advised, as this funding request will support the exploration and potential creation of a regional Community Foundation that will benefit the nonprofit and charitable community throughout Inyo and Mono counties.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

Eastern Sierra Community Foundation, DeChambeau Creek Foundation, Mammoth Mountain Community Foundation

STRATEGIC PLAN ALIGNMENT:

Not Applicable

APPROVALS:

Meaghan McCamman	Created/Initiated - 12/3/2024
Darcy Ellis	Approved - 12/3/2024
John Vallejo	Approved - 12/4/2024
Amy Shepherd	Approved - 12/4/2024
Nate Greenberg	Approved - 12/4/2024
Meaghan McCamman	Final Approval - 12/5/2024

ATTACHMENTS:

1. Inyo County Letter of Support for Community Foundation



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COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS
ASST. CLERK OF THE BOARD



December 10, 2024

Sierra Jobs First Governing Council
VIA EMAIL: jobsfirst@sierrabusiness.org

RE: Sierra Jobs First Catalyst Application for the Eastern Sierra Community Foundation

Dear Governing Council Members,

I write on behalf of Inyo County to express our strong support for the Eastern Sierra Community Foundation initiative, a collaborative effort designed to bolster the nonprofits of Inyo and Mono counties, the City of Bishop, and Town of Mammoth Lakes as they work to strengthen and enrich the lives of individuals and families in our local area.

The creation of the Eastern Sierra Community Foundation offers an invaluable opportunity for regional entities to pool resources, fund local initiatives, and collaborate with key stakeholders to address pressing issues such as education, healthcare, housing, and economic development. By building an endowment to benefit the whole region, the Foundation will encourage charitable giving, create a lasting legacy, and help ensure that our communities' needs are met for generations to come. This initiative will empower local leaders, organizations, and citizens to take part in shaping a brighter future.

The County of Inyo supports this initiative and requests your consideration and approval of this funding request.

Thank you for supporting a project to make lasting, positive impacts on our communities and economies.

Sincerely,

Matt Kingsley
Chairperson
Inyo County Board of Supervisors



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COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-916

Ordinance Modifying Section of County Code Related to the Enforcement of the California Building Code

County Counsel

ACTION REQUIRED

ITEM SUBMITTED BY

Grace Weitz, Assistant County Counsel

ITEM PRESENTED BY

Grace Weitz, Assistant County Counsel

RECOMMENDED ACTION:

Approve Ordinance 1314 titled, "An Ordinance of the Board of Supervisors of the County of Inyo, State of California, Modifying Section 14.08.090 of the Inyo County Code Related to the Enforcement of the California Building Code."

BACKGROUND / SUMMARY / JUSTIFICATION:

On December 3, 2024, your Board waived the first reading of "An Ordinance of the Board of Supervisors of the County of Inyo, State of California, Modifying Section 14.08.090 of the Inyo County Code Related to the Enforcement of the California Building Code," and scheduled the ordinance for enactment on December 10, 2024. This ordinance is therefore coming before your Board for enactment today.

As discussed in the December 3 staff report, staff recommends proceeding with enactment, as this ordinance will create a true "one track" system for property owners who wish to challenge the County's assertion that there are public nuisance code violations or Building Code violations present on their property. It will also save staff time because staff will no longer be faced with the prospect of participating in two different appeal processes for a single property.

FISCAL IMPACT:

There are no fiscal impacts associated with this agenda item.

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

Your Board could choose to not approve the ordinance or could direct staff to make changes to the ordinance. This is not recommended, as the ordinance as presented will simplify enforcement and appeals for both county staff and residents.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

None.

STRATEGIC PLAN ALIGNMENT:

Thriving Communities | Highest and Best use of Property

High Quality Services | High-Quality County Government Services

APPROVALS:

Grace Chuchla	Created/Initiated - 11/26/2024
Darcy Ellis	Approved - 11/26/2024
Grace Chuchla	Approved - 11/26/2024
John Vallejo	Approved - 12/2/2024
Amy Shepherd	Approved - 12/3/2024
Nate Greenberg	Approved - 12/4/2024
Michael Errante	Approved - 12/5/2024
Cathreen Richards	Final Approval - 12/5/2024

ATTACHMENTS:

1. Ordinance No. 1314

ORDINANCE NO. _____

**AN ORDINANCE OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF INYO, STATE OF CALIFORNIA,
MODIFYING SECTION 14.08.090 OF THE INYO COUNTY CODE
RELATED TO THE ENFORCEMENT OF THE CALIFORNIA BUILDING CODE**

The Board of Supervisors of Inyo County ordains as follows:

SECTION ONE. PURPOSE.

The purpose of this Ordinance is to modify section 14.08.090 of the Inyo County Code related to the enforcement of the California Building Code to bring building code enforcement procedures in line with general code enforcement procedures in Inyo County.

SECTION TWO. AUTHORITY.

This Ordinance is adopted pursuant to Section 1.8.3 of the California Building Code, which authorizes the County to enforce the California Building Code, and California Health and Safety Code Sections 17958 and 17958.5, which authorize the County to adopt and enforce building and safety standards.

SECTION THREE. MODIFICATION OF SECTION 14.08.090.

Section 14.08.090 of the Inyo County Code is hereby amended to read as follows:

Section 14.08.090 – Enforcement of Title

The building official may enforce this title via the process set forth in Section 22.12.040 of the Inyo County Code. Any individual who believes that he or she has been aggrieved by an order or final determination made by the building official relative to the application and interpretation of this title must challenge that order or determination via the process set forth in Section 22.12.040 of the Inyo County Code.

SECTION FOUR. SEVERABILITY.

If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board hereby declares that it would have passed this Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of this Ordinance would be subsequently declared invalid or unconstitutional.

SECTION FIVE. CEQA COMPLIANCE.

This ordinance is not subject to the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15060(c)(2) (the activity will not result in a direct or reasonably

foreseeable indirect physical change in the environment) and Section 15060(c)(3) (the activity is not a project as defined in Section 15378 of the CEQA Guidelines, because it has no potential for resulting in physical change to the environment, directly or indirectly.)

SECTION SIX. EFFECTIVE DATE.

This ordinance shall take effect and be in full force and effect thirty (30) days after its adoption. Before the expiration of fifteen (15) days from the adoption hereof, this ordinance shall be published as required by Government Code Section 25124. The Clerk of the Board is hereby instructed and ordered to so publish this ordinance together with the names of the Board members voting for or against the same.

PASSED AND ADOPTED this _____ day of December, 2024 by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

MATT KINGSLEY, Chairperson
Inyo County Board of Supervisors

ATTEST: Nate Greenberg
Clerk of the Board

By: _____
Darcy Ellis
Assistant Clerk of the Board



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NATE GREENBERG

COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-862

Waste Hauler Maximum Rate Adjustments Public Works - Recycling & Waste Management ACTION REQUIRED

ITEM SUBMITTED BY

Teresa Elliott, Administrative Analyst

ITEM PRESENTED BY

Cap Aubrey, Assistant Public Works Director

RECOMMENDED ACTION:

- A) Approve the Consumer Price Index (CPI) adjustment of 3.8% to the portion of the Service Fee Maximum rates not associated with the tipping fees, effective January 1, 2025, in accordance with Franchise Agreements between the County of Inyo and contract waste haulers; and
- B) Adopt the new schedule of Maximum Charges for Waste Hauling Services for Areas A & B in Inyo County as presented in Exhibit A.

BACKGROUND / SUMMARY / JUSTIFICATION:

Previously, the Board approved new Waste Management service fees for residential, commercial and roll-off service charged by commercial haulers. A floor rate was utilized to ensure the viability of a competitive marketplace for our local solid waste region, and was typically increased on an annual basis to account for inflation. Since the acquisition of Preferred Disposal by Bishop Waste, and the resulting lack of a competitive marketplace, Inyo County modified the Franchise Agreements to set a maximum service fee instead of a floor rate.

Section 12.01(c) 1 of the Franchise Agreements state that "commencing on January 1, 2022 and on the same date annually thereafter (the "Adjustment Date"), the portion of the Service Fee rates not associated with tipping fees will be adjusted to account for annual inflationary increases in an amount equal to the annual percentage change in the Consumer Price Index (CPI) All Urban Consumers, Garbage and Trash Collection Component..."

Pursuant to Section 12.01(c) 2 of the Franchise Agreements states that "at the same time as the CPI Adjustment is considered the Service Fee rates shall also be adjusted to account for Franchisee's increased or decreased pass through costs as defined in Section 12.01 e.2 during the Term of this Agreement (including, without limitation, increases to the Franchise Fee) such that cost changes shall be "passed-through" to Franchisee's customers in the form of rate adjustments."

FISCAL IMPACT:

There is no cost to the County from this increase in the maximum rates. It will increase franchise fee revenue for the Recycling and Solid Waste program.

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

Pursuant to Article 12.01.c of the First Amendment to the Waste Hauler Franchise Agreement, the annual service fee adjustments are automatic. The Board has an alternative rate-setting process available under Article 12.01.e if it is not satisfied with the automatic annual service fee adjustments and could direct staff to pursue that process.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

None.

STRATEGIC PLAN ALIGNMENT:

Not Applicable

APPROVALS:

Teresa Elliott	Created/Initiated - 11/4/2024
Darcy Ellis	Approved - 11/7/2024
Teresa Elliott	Approved - 11/12/2024
Breanne Nelums	Approved - 11/12/2024
Keri Oney	Approved - 11/13/2024
John Vallejo	Approved - 11/15/2024
Amy Shepherd	Approved - 11/15/2024
Michael Errante	Approved - 11/18/2024
Nate Greenberg	Final Approval - 12/4/2024

ATTACHMENTS:

1. Exhibit A - 2025 Maximum Rates

EXHIBIT A
MAXIMUM CHARGES FOR WASTE HAULING SERVICES
AREAS A & B
INYO COUNTY
Effective January 1, 2025

COMMERCIAL BIN SERVICE – AREA A & B

<u>Size</u>	<u>1/xWeek</u>	<u>2/xWeek</u>	<u>3/xWeek</u>	<u>4/xWeek</u>	<u>5/xWeek</u>	<u>6/xWeek</u>	<u>Ex P/U</u>	<u>Delivery</u>
2-yard	\$117.53	\$202.32	\$290.59	\$383.56	\$474.40	\$567.39	\$64.93	\$47.41
3-yard	\$175.84	\$303.29	\$436.09	\$575.57	\$711.59	\$851.09	\$97.14	\$47.41
4-yard	\$223.22	\$384.42	\$542.41	\$704.70	\$866.99	\$1,025.63	\$123.27	\$47.41
6-yard	\$334.92	\$576.64	\$813.84	\$1,057.06	\$1,300.49	\$1,538.32	\$184.98	\$47.41

RESIDENTIAL CURBSIDE CART SERVICE – AREAS A & B

<u>96 Gallon</u>	<u>Monthly Rate</u>	<u>Each Extra Cart</u>
1 Cart	\$ 36.13	\$ 26.79
<u>64 Gallon</u>	<u>Monthly Rate only 1 cart per household</u>	
1 Cart	\$ 32.25	

**RESIDENTIAL CURBSIDE SERVICE (CUSTOMER OWNED CONTAINER) –
AREA B – Cartago, Alabama Hills, Olancha, Darwin, Keeler**

<u>30-40 Gallon Container</u>	<u>(Per month)</u>				
	<u>1 &/or 2 cans</u>	<u>3-cans</u>	<u>4-cans</u>	<u>5-cans</u>	<u>6-cans</u>
	\$ 55.17	\$ 76.49	\$ 102.17	\$ 125.71	\$ 149.21

ROLL OFF BIN SERVICE

<u>Size</u>	<u>Area</u>	<u>Full Rate Per</u>	<u>Compactor</u>
		<u>Bin*</u>	<u>Roll-Off</u>
20 yard	Bishop	\$359.60	\$449.52
	Big Pine	\$449.52	\$539.43
	Independence	\$557.40	\$647.31
	Lone Pine	\$647.31	\$737.22
	Olancha	\$791.16	\$881.06
	Round Valley	\$449.52	\$539.43
	Starlite	\$449.52	\$539.02
30 yard	Bishop	\$575.37	\$665.30
	Big Pine	\$665.30	\$755.19
	Independence	\$773.18	\$863.08
	Lone Pine	\$863.08	\$952.98
	Olancha	\$1,006.93	\$1,096.82
	Round Valley	\$575.37	\$665.30
	Starlite	\$575.37	\$665.30

*For first 14-day use period. Service includes: delivery, rental & service (landfill fees additional).
Full Rate applies after first 14-day period.

These are the minimum allowable rates to be charged.

Hauler may offer a discount of up to 5% to all commercial customers paying in advance or within 30 days of invoice.
All commercial contract proposals must clearly delineate rates both before and after any discount is applied.

Special collection services not specified above shall be negotiated between the customer and the franchised waste hauler.



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COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-871

Fee Waivers for Tire Amnesty Events Public Works - Recycling & Waste Management ACTION REQUIRED

ITEM SUBMITTED BY

Teresa Elliott, Administrative Analyst

ITEM PRESENTED BY

Cap Aubrey, Assistant Public Works Director

RECOMMENDED ACTION:

- A) Waive all gate and disposal fees associated with the Tire Amnesty Events; and
- B) Authorize payment from Recycling Waste Management to American Refuse, the County's tire hauler, for pickup for these events only, in addition to its existing contract for tire hauling for waste management.

BACKGROUND / SUMMARY / JUSTIFICATION:

Recycling and Waste Management (RWM) has obtained grant funding from CalRecycle to conduct Tire Amnesty Events for the residents of Inyo County. This grant will fund three weekends of Tire Amnesty Events. RWM proposes scheduling these events for Saturday, February 15, 2025 and Sunday, February 16, 2025; Saturday, April 19, 2025 and Sunday, April 20, 2025; and Saturday, June 14, 2025 and Sunday, June 15, 2025.

These events will allow County residents and public agencies to recycle used automotive tires free of charge at the County landfills. The event is not open to commercial tire dealers and no heavy equipment tires are accepted. Recycling and Waste Management received a grant of \$40,000 which will cover the cost of advertising the event, handling of the tires, as well as the hauling and recycling of the tires collected for this event. We currently charge \$4.00 for 19-inch or smaller tires, and \$8.00 for a 20-inch to 24.5-inch tire. There will be no loss in revenue by utilizing the Tire Amnesty Grant funds because we currently charge the customers only what we pay to have the tires picked up and recycled. We do not currently charge the customers for any of the work involved with our staff's handling of the tires.

FISCAL IMPACT:

Funding Source	Non-General Fund	Budget Unit	045700
Budgeted?	Yes	Object Code	5265
Recurrence	Ongoing Expenditure	Sole Source?	N/A

If Sole Source, provide justification below

N/A

Current Fiscal Year Impact

\$40,000 in grant revenue and associated expenditures

Future Fiscal Year Impacts

N/A
Additional Information

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

Your Board could choose not to conduct tire amnesty events, but this is not recommended because the events encourage proper disposal of tires and cover all County costs.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

None.

STRATEGIC PLAN ALIGNMENT:

Not Applicable

APPROVALS:

Teresa Elliott	Created/Initiated - 11/12/2024
Darcy Ellis	Approved - 11/13/2024
Teresa Elliott	Approved - 11/14/2024
Breanne Nelums	Approved - 11/14/2024
Keri Oney	Approved - 11/18/2024
John Vallejo	Approved - 11/18/2024
Amy Shepherd	Approved - 11/18/2024
Michael Errante	Approved - 11/18/2024
Nate Greenberg	Final Approval - 12/4/2024

ATTACHMENTS:



INYO COUNTY BOARD OF SUPERVISORS

TRINA ORRILL • JEFF GRIFFITHS • SCOTT MARCELLIN • JENNIFER ROESER • MATT KINGSLEY

NATE GREENBERG
COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS
ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-888

Resolution and Notice of Completion of the Jail Administration Remodel Project

Public Works
ACTION REQUIRED

ITEM SUBMITTED BY

Greg Waters, Senior Civil Engineer

ITEM PRESENTED BY

Michael Errante, Public Works Director

RECOMMENDED ACTION:

Approve Resolution No. 2024-42, titled, "A Resolution of the Board of Supervisors of the County of Inyo, State of California, Authorizing the Recording of a Notice of Completion for the Jail Administration Remodel Project," and authorize the Chairperson to sign.

BACKGROUND / SUMMARY / JUSTIFICATION:

This Notice of Completion is for the reconstruction (insulation, drywall, paint, and carpet) of the interior of the Jail Administration Area where substantial water damage occurred. It also involved repainting the exterior of the building with elastomeric paint and the installation of a coping cap at the top of the wall to reduce the chance of water damage in the future.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

The Board could choose not to authorize the recording of a Notice of Completion. This is not recommended as it would prevent the contractor from being paid their retention.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

None.

STRATEGIC PLAN ALIGNMENT:

High Quality Services | Public Safety and Emergency Response

APPROVALS:

Greg Waters
Darcy Ellis
Breanne Nelums
Greg Waters

Created/Initiated - 11/20/2024
Approved - 11/25/2024
Approved - 11/25/2024
Approved - 11/25/2024

Michael Errante
Keri Oney
Grace Chuchla
John Vallejo
Amy Shepherd
Nate Greenberg

Approved - 11/25/2024
Approved - 11/25/2024
Approved - 11/25/2024
Approved - 11/26/2024
Approved - 11/26/2024
Final Approval - 12/4/2024

ATTACHMENTS:

1. Resolution No. 2024-42
2. Notice of Completion - Jail Administration Remodel Project

RESOLUTION #2024 - __

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE
COUNTY OF INYO, STATE OF CALIFORNIA
AUTHORIZING THE RECORDING OF A NOTICE OF COMPLETION
FOR THE
JAIL ADMINISTRATION REMODEL PROJECT**

WHEREAS, Michael Errante, Director of the Public Works Department of the County of Inyo, has determined that the Jail Administration Remodel Project has been completed in accordance with the project specifications.

NOW, THEREFORE, BE IT RESOLVED, that the Director of Public Works is hereby authorized and directed to sign and file with the County Recorder a separate Notice of Completion pertaining to the Jail Administration Remodel Project.

Passed, approved and adopted this day of , 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chairperson, Board of Supervisors

ATTEST:

by _____
Assistant Clerk of the Board

**RECORDING REQUESTED BY AND
WHEN RECORDED RETURN TO:**

**Inyo County Public Works Department
P. O. Drawer Q
Independence, CA 93526**

The area above this line is for Recorder's Use

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. A work of improvement known as the Jail Administration Remodel Project on the property hereinafter described was completed on November 14th, 2024 and was accepted by the Inyo County Board of Supervisors on December 10th, 2024.
2. The property on which the Jail Administration Remodel Project has been completed is 550 S. Clay Street, Independence, CA 93526
3. The County of Inyo, a political subdivision of the State of California, the address of which is 224 North Edwards Street, P.O. Drawer N, Independence, CA 93526, owns and maintains the County Jail.
4. The undersigned Michael Errante is the Director of Public Works of the County of Inyo and has been duly authorized pursuant to Resolution adopted December 10th, 2024 by the Board of Supervisors of the County of Inyo to execute and file this Notice of Completion.
5. The name of the original contractor that conducted the Jail Administration Remodel Project pursuant to the construction contract with the owner is Pagenkopp Company, Inc. of Big Pine, CA.

Pursuant to the contract, the contractor was required to furnish all labor, materials, methods or processes, implements, tools, machinery, equipment, transportation services, and all other items and related functions that are necessary or appurtenant to construct the project designated in the purchase order.

COUNTY OF INYO

Dated: _____

By: _____
Michael Errante, Director of Public Works

VERIFICATION

STATE OF CALIFORNIA)
) SS.
COUNTY OF INYO)

I, Michael Errante, hereby declare: That I am the Director of Public Works for the County of Inyo, a political subdivision of the State of California, the public entity on behalf of which I executed the foregoing NOTICE OF COMPLETION for the Jail Administration Remodel Project, and which entity is the owner of the aforesaid interest or estate in the property therein described; that I am authorized by the public entity to execute this NOTICE on the entity's behalf; that I am authorized to and hereby make this verification on behalf of the public entity; and that I have read said NOTICE and know the contents thereof. I declare under penalty of perjury under the laws of the State of California that the NOTICE and the information set forth therein are true and correct.

Dated: _____

Michael Errante



INYO COUNTY BOARD OF SUPERVISORS

TRINA ORRILL • JEFF GRIFFITHS • SCOTT MARCELLIN • JENNIFER ROESER • MATT KINGSLEY

NATE GREENBERG

COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-854

Public Hearing and Waiving of First Reading of Film Permitting Ordinance

County Administrator

ACTION REQUIRED

ITEM SUBMITTED BY

County Administrator - Economic Development

ITEM PRESENTED BY

Meaghan McCamman, Assistant County
Administrator

RECOMMENDED ACTION:

A) Waive further reading of proposed Ordinance 1315 titled, "An Ordinance of the Board of Supervisors of the County of Inyo, State of California, Adding Chapter 5.41 to the Inyo County Code Regulating Commercial Filming Upon All County Owner Property, Requiring Permits Therefore, and Setting Associated Fees and Repealing Ordinance No. 1088 (2004)" and schedule adoption for December 17, 2024 in the Board of Supervisors Chambers, County Administrative Center, Independence; and
B) Conduct a public hearing to consider and approve Resolution No. 2024-43 titled, "A Resolution of the Board of Supervisors, County of Inyo, State of California, Setting Rates for Permits for Commercial Photography and Filming on Inyo County Property," and authorize the Chairperson to sign.

BACKGROUND / SUMMARY / JUSTIFICATION:

Fees for commercial filming on County property were set by Ordinance 1088 in 2004. The 2004 fees no longer cover the County's cost to process filming permits, nor to make operational changes to facilities, provide staff oversight and assistance, or provide janitorial services for filming. The County has been forced to make up the difference between the fees collected and the cost of the filming activity on County property through utilization of department budget, which may cause impact to other services or demand additional funds from the General Fund.

Over the past year, staff from Public Works, Administration, and County Counsel have worked together to estimate and quantify actual costs to the County to permit and manage commercial filming and photography at different County-owned locations. In this item, staff proposes to update the filming permit fees based on the 2024 cost analysis in order to ensure that County costs are covered. Staff also proposes rescinding Ordinance 1088 from 2004 in its entirety and replacing it with a new ordinance (1315) that allows the Board to set commercial filming fees by resolution going forward.

Today, the Board is being asked to waive the first reading of Ordinance 1315 and set enactment for December 17. At the same time, the Board is asked to hold a public hearing for consideration and approval of Resolution No. 2024-43, which includes the actual proposed updated fees and will go into effect when Ordinance 1315 does.

A new film permit will be brought to the Board on December 17 for approval.

FISCAL IMPACT:

Current losses for film permits are not quantified or known at this time. This item is expected to increase revenues sufficient to cover County costs for processing permits and additional work in support of commercial filming.

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

The Board could decide not to approve the ordinance repealing Ordinance 1088 and establishing the ability to set filming fees by resolution. This is not recommended, as the fees for filming in Inyo County were set more than two decades ago and do not cover the current cost to process filming permits, nor costs for staff, wear and tear, janitorial, or operational changes necessary for filming.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

None.

STRATEGIC PLAN ALIGNMENT:

High Quality Services | High-Quality County Government Services

APPROVALS:

Darcy Ellis	Created/Initiated - 11/26/2024
Darcy Ellis	Approved - 11/26/2024
Grace Chuchla	Approved - 11/26/2024
Christian Milovich	Approved - 12/5/2024
John Vallejo	Approved - 12/5/2024
Amy Shepherd	Approved - 12/5/2024
Nate Greenberg	Final Approval - 12/5/2024

ATTACHMENTS:

1. Ordinance Adding Chapter 5.41 to Inyo County Code - Film Permits
2. Filming Permit Fee Resolution

ORDINANCE 1315

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF INYO, STATE OF CALIFORNIA, ADDING CHAPTER 5.41 TO THE INYO COUNTY CODE REGULATING COMMERCIAL FILMING UPON ALL COUNTY OWNED PROPERTY, REQUIRING PERMITS THEREFORE, AND SETTING ASSOCIATED FEES AND REPEALING ORDINANCE NO. 1088 (2004)

WHEREAS, it is the policy of Inyo County to encourage the production of motion pictures, television episodes, commercials and other commercial media and still photography on its property; and

WHEREAS, Government Code § 65850.1 authorizes the County to regulate commercial filming on property within the County; Government Code § 66014 authorizes the County to charge fees for permits; and Government Code § 23004 empowers the County to manage County-owned property in the best interest of County residents; and

WHEREAS, Inyo County Ordinance No. 1088 previously established fees for commercial filming within the unincorporated area of the County but did not establish any guidelines or permitting system; and

WHEREAS, it is the desire of the Inyo County Board of Supervisors to add a new title to the Inyo County Code to provide a basis for the rules and regulations governing the issuance of permits for commercial filming, photography, and related activity on County property and establishing associated fees.

NOW THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF INYO ORDAINS AS FOLLOWS:

SECTION ONE. Chapter 5.41 shall be added to the Inyo County Code to read as follows:

“5.41 Commercial Film Permit

5.41.010. PURPOSE. The purpose of this Ordinance is to establish a commercial filming permitting system and a basis for the rules and regulations governing the issuance of permits for filming, taping or related activity on property owned or controlled by the County. This ordinance is intended to ensure that filming/taping is done consistent with public health and safety and the protection of property.

5.41.020. DEFINITIONS. Applicable terms and definitions shall be contained in the Film Production Guide which shall be made available to the applicant along with the permit application. Both the Film Production Guide and the permit application will be developed by the County of Inyo and made available through the Inyo County Film Commission and Inyo County Public Works.

5.41.030. AUTHORITY. Government Code § 65850.1 authorizes the County to regulate commercial filming on property within the County. Government Code § 66014 authorizes the County to charge fees for permits, and Government Code § 23004 empowers the County to manage County-owned property in the best interest of County residents.

5.41.040. DUTIES OF ISSUING AUTHORITY. The Inyo County Administration Department shall be the designated County Department responsible for the processing of film permit applications and decisions associated with film permits issued pursuant to this Chapter.

5.41.050. PERMIT REQUIREMENT.

- A. No person shall use any property, facility or residence that is owned or controlled by the County for the purpose of taking motion pictures, television, digital media or commercial still photography without first applying for and receiving a permit from Inyo County.
- B. Permits shall be applied for and issued on a form developed by the County of Inyo.
- C. The Permit shall set forth the County's rules and regulations regarding public property use, hours of permitted filming activity, and requirements for security deposits, if any, and other County conditions and restrictions.

5.41.060. EXEMPTIONS. The provisions of this ordinance shall not apply to or affect:

- A. Reporters, photographers, or camerapersons in the employ of a newspaper, news service, or similar entity engaged in on-the-spot print media, publishing or broadcasting, of news events concerning those persons, scenes or occurrences which are in the news and of general public interest.
- B. The recording of visual images (motion or still photography) solely for private personal use, and not for commercial use.

5.41.070. SETTING OF COMMERCIAL FILM PERMIT FEES. Any fees for permits required by Section 5.41.050 shall be set by resolution of the Inyo County Board of Supervisors.

5.41.080. VIOLATION. If any film permit applicant or film permit holder violates the provisions of this Chapter, of any rules or regulations contained within the permit application or permit issued pursuant thereto, or any other applicable law or regulation, the County may cancel the permit, and the applicant shall be subject to daily fines for each day that the violation is maintained. The daily fine shall be in the amount paid to the County for the issuance of the permit. Violation of the terms and conditions of the film permit is considered a misdemeanor.

5.41.090. SEVERABILITY. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board hereby declares that it would have passed this Ordinance and each

and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of this Ordinance would be subsequently declared invalid or unconstitutional.”

SECTION TWO. Ordinance No. 1088 (2004) is hereby repealed in its entirety.

SECTION THREE. CEQA COMPLIANCE. This ordinance is not subject to the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) and Section 15060(c)(3) (the activity is not a project as defined in Section 15378 of the CEQA Guidelines, because it has no potential for resulting in physical change to the environment, directly or indirectly.)

SECTION FOUR. EFFECTIVE DATE. This ordinance shall take effect and be in full force and effect thirty (30) days after its adoption. Before the expiration of fifteen (15) days from the adoption hereof, this ordinance shall be published as required by Government Code Section 25124. The Clerk of the Board is hereby instructed and ordered to so publish this ordinance together with the names of the Board members voting for or against the same.

PASSED AND ADOPTED this _____ day of December, 2024 by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Matt Kingsley, Chairperson
Inyo County Board of Supervisors

ATTEST: Nate Greenberg
 Clerk of the Board

By: _____
 Darcy Ellis
 Assistant Clerk of the Board

RESOLUTION NO. 2024-43

A RESOLUTION OF THE BOARD OF SUPERVISORS, COUNTY OF INYO, STATE OF CALIFORNIA, SETTING RATES FOR PERMITS FOR COMMERCIAL PHOTOGRAPHY AND FILMING ON INYO COUNTY PROPERTY

WHEREAS, through the Department of Public Works (“the Department”), the County of Inyo (“the County”) manages multiple airports and parks throughout the County;

WHEREAS, following the repeal of Ordinance No. 1088 (2004), permit fees for commercial filming and photography on County-controlled property may be set by resolution, following a public hearing noticed pursuant to Government Code section 66018;

NOW THEREFORE BE IT RESOLVED by the Inyo County Board of Supervisors that,

1. The fees for a permit to engage in commercial filming and photography at any airport managed by Inyo County shall be set as follows:
 - Daily Permit, Small Production (>20 cast & crew): \$1,000
 - Daily Permit, Large Production (20-49 cast & crew): \$1,770
 - Daily Permit, XL Production (50+ cast & crew): \$2,370
 - Runway Closure Fee: Daily Permit Rate + \$800 + \$350 per hour
 - Scouting Fee: \$220
 - Still Photography Fee: \$220
 - Evening, Weekend, or Holiday: Daily Permit Rate Total x 1.5
2. The fee for a permit to engage in commercial filming and photography at any park managed by Inyo County shall be set as follows:
 - Daily Permit, Small Production (>20 cast & crew): \$215 + \$60 per hour
 - Daily Permit, Large Production (20-49 cast & crew): \$275 + \$60 per hour
 - Daily Permit, XL Production (50+ cast & crew): \$315 + \$60 per hour
 - Evening, Weekend, Holiday: Daily Permit Rate Total x 1.5
3. The fee for a permit to engage in commercial filming and photography on any county right-of-way shall be set as follows:
 - Daily Permit: \$390
 - Road Closure: \$730
 - Change Fee with No Road Closure: \$160
 - Change Fee After Approval of Road Closure: \$730

4. The fee for a permit to engage in commercial filming and photography at any other facility managed by Inyo County shall be set as follows:
 - Daily Permit, Small Production (>20 cast & crew): \$130 + \$80 per hour
 - Daily Permit, Large Production (20-49 cast & crew): \$180 + \$80 per hour
 - Daily Permit, XL Production (50+ cast & crew): \$230+ \$80 per hour
 - Evening, Weekend, Holiday: Daily Permit Rate Total x 1.5
5. Damage to buildings, requests for modifications to buildings, and any other special request not covered by the items listed in #1 to #4 shall be billed at actual cost to the County.
6. Fees may be waived at the discretion of the County Administrative Officer, including fees for students engaged in filming or photography that is directly related to their course of study, or a nonprofit or charitable organization engaged in filming or photography that is directly related to their mission.
7. This Resolution shall take effect as of the effective date of Ordinance 1315 (2024).

PASSED AND ADOPTED this _____ day of _____, 2024, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Matt Kingsley, Chairperson
Inyo County Board of Supervisors

ATTEST: Nate Greenberg
 Clerk of the Board

By: _____
 Darcy Ellis, Assistant
 Assistant Clerk of the Board



INYO COUNTY BOARD OF SUPERVISORS

TRINA ORRILL • JEFF GRIFFITHS • SCOTT MARCELLIN • JENNIFER ROESER • MATT KINGSLEY

NATE GREENBERG

COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-893

Public Hearing and Appointments to Assessment Appeals Board and Adoption of Resolution Establishing Local AAB Rules County Counsel ACTION REQUIRED

ITEM SUBMITTED BY

John Vallejo, County Counsel

ITEM PRESENTED BY

Grace Weitz, Assistant County Counsel

RECOMMENDED ACTION:

A) Make the following appointments to the AAB:

1. Jennifer Castaneda to a 3-year term beginning September 2, 2024;
2. Paul Bruce to a 2-year term beginning September 2, 2024;
3. Randall W Van Tassell to a 1-year term beginning September 2, 2024;
4. Stan Smith to a 3-year term beginning September 2, 2024;
5. Terry Walker to a 2-year term beginning September 2, 2024.

B) Direct Clerk to notify newly selected members of the training requirements set forth in Revenue and Taxation Code section 1624.01; and

C) Conduct a public hearing, and Approve Resolution No. 2024-44 titled, "A Resolution of the Board of Supervisors, County of Inyo, State of California, Rescinding and Replacing Resolution No. 2022-23, Approving Assessment Appeals Board Local Rules, and Establishing Stipends for the Local AAB Members," and authorize the Chairperson to sign.

BACKGROUND / SUMMARY / JUSTIFICATION:

Following up with your Board's recent creation of the Inyo County Assessment Appeals Board (AAB), this agenda item is intended to finalize that process by making appointments to that AAB, adopting its local rules with an increased filing fee, and establishing stipends for their participation on the AAB.

Appointments to the AAB:

Your Board makes the appointments to the AAB pursuant to Revenue and Taxation Code section 1622.1, and Inyo County Code Section 3.25.040. Attached to this agenda item are the five letters of interest received. All five individuals are recommended for appointment to the AAB. The proposed terms are recommended pursuant to the requirements of Revenue and Taxation Code sections 1622.1 and 1623, which provide for a 5-member AAB acting as a 3-person panel selected by the Clerk, and establishes the terms of AAB members.

Resolution Establishing Local Rules and Stipends

As your Board may recall, in 2022 the County adopted local rules for the BOE. The proposed local rules for the AAB track those rules with an update to the filing fees required for individuals to file an appeal. The \$32 filing fee is non-refundable and based on staff time to review and process each appeal application. The Resolution also establishes stipends for AAB Board Member participation in meetings and for the training required by the revenue and taxation code. The stipend for meetings is consistent with that provided to our Planning Commissioners.

FISCAL IMPACT:

Funding Source	General Fund	Budget Unit	010100 - BOS budget
Budgeted?	Yes	Object Code	5265 - Professional Services
Recurrence	Ongoing Expenditure	Sole Source?	N/A

If Sole Source, provide justification below

Current Fiscal Year Impact

For each appeals hearing, only three members will be needed. There is an anticipation of at least 3 hearings in the current fiscal year, resulting in a \$900 impact. However, there is sufficient funding in the budget for additional hearings if needed.

Future Fiscal Year Impacts

It is estimated that there will be approximately 6 appeals meetings each year - with only 3 members per meeting - for a total of \$1,800 per year.

Additional Information

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:

Your Board could decline to make some or all of the appointments recommended, could establish different local rules, and/or could establish different stipend amounts.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

None.

STRATEGIC PLAN ALIGNMENT:

High Quality Services | Improved Access to Government

APPROVALS:

John Vallejo	Created/Initiated - 11/19/2024
Darcy Ellis	Approved - 11/19/2024
Christian Milovich	Approved - 11/21/2024
Grace Chuchla	Approved - 11/21/2024
John Vallejo	Approved - 11/21/2024
Darcy Ellis	Approved - 11/25/2024
Denelle Carrington	Approved - 12/2/2024
Amy Shepherd	Approved - 12/2/2024
Nate Greenberg	Final Approval - 12/4/2024

ATTACHMENTS:

1. Resolution - AAB Rules
2. Local AAB Rules
3. Letter of Interest - Paul Bruce - AAB
4. Letter of Interest - Terry Walker - AAB
5. Letter of Interest - Stan Smith - AAB
6. Letter of Interest - Randy VanTassell - AAB
7. Letter of Interest - Jenifer Castaneda - AAB

RESOLUTION NO. 2024-XX

A RESOLUTION OF THE BOARD OF SUPERVISORS, COUNTY OF INYO, STATE OF CALIFORNIA, RESCINDING AND REPLACING RESOLUTION NO. 2022-23, APPROVING ASSESSMENT APPEALS BOARD LOCAL RULES, AND ESTABLISHING STIPENDS FOR THE LOCAL AAB MEMBERS

WHEREAS, the Inyo County Board of Supervisors established the local Assessment Appeals Board (AAB) pursuant to Revenue and Taxation Code section 1620; and

WHEREAS, the Inyo County Board of Supervisors determined that it is necessary and desirable to adopt local rules for the uniform processing of such applications for reduction in assessment under Revenue and Taxation Code section 1603; and

WHEREAS, the County of Inyo Currently charges applicants a filing fee in the amount of \$32, which is consistent with applicable legal mandates as a reasonable amount that is applied in a uniform manner and by this Resolution will not change the fee or the purpose of the fee.

NOW, THEREFORE, BE IT RESOLVED that the Inyo County Board of Supervisors hereby resolves as follows:

1. The Assessment Appeals Board Local Rules, attached hereto as Exhibit 1, are hereby approved and adopted by the County.
2. A stipend in the amount of \$100 per meeting shall be provided to each AAB member attending a given meeting.
3. A stipend in the amount of \$100 shall be provide for newly appointed AAB members to complete the training required by Revenue and Taxation Code section 1624.01, payable upon proof of completion.

PASSED AND ADOPTED on this ____ day of _____ 2024, by the Inyo County Board of Supervisors, County of Inyo, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Kingsley, Chairperson
Inyo County Board of Supervisors

ATTEST:

NATE GREENBERG
Clerk of the Board

By: _____
Darcy Ellis, Assistant

**ASSESSMENT APPEALS BOARD
OF THE
COUNTY OF INYO**



LOCAL RULES

Adopted by the Board of Supervisors

12/10/2024

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I. ASSESSMENT APPEALS OVERVIEW

- A. **Property Valuation Process** The Inyo County Board of Supervisors created the Inyo County Assessment Appeals Board (AAB) pursuant to Revenue and Taxation Code Section 1620 and Article XIII Section 16 of the California Constitution. The AAB has the authority to equalize the valuation of taxable property within the county by adjusting individual assessments.

The value of property is determined by the Assessor and, on that basis, the Treasurer-Tax Collector bills and collects property taxes from property owners. When the property owner disagrees with assessed value for a property, he/she should initially:

- 1) Contact the Assessor's office to obtain additional information about the valuation process and/or provide additional, pertinent information about the property's value;
- 2) View the Assessment Appeals Video produced by the State Board of Equalization, available here: [Your Assessment Appeal \(ca.gov\)](http://YourAssessmentAppeal.ca.gov)

If the property owner and Assessor cannot reach an agreement, the property owner can appeal the valuation to the AAB. The AAB hears and resolves property valuation disputes between the Assessor and property owners to ensure the equitable application of property taxes within the County.

- B. **Purpose of Local Rules** Many aspects of the property valuation and appeal process are prescribed by state law (Section C of this rule, below). Local assessment appeals boards are authorized to adopt Local Rules to facilitate their work and ensure uniformity in the processing and deciding of appeals. These Rules do not claim or attempt to reiterate the state laws and regulations governing the property valuation process. Rather, they provide information specific to the scheduling and hearing of cases within Inyo County. To the extent they conflict with higher legal authority, they are invalid.

- C. **Legal Authority** The AAB, the Assessor and the Applicant follow state rules governing the local equalization process.

- 1) The California Constitution authorizes the creation of one or more county boards for the purpose of equalizing assessments of individual properties and briefly describes their function of equalizing values on the local roll.
- 2) The Revenue and Taxation Code implements the constitutional provisions applicable to assessment appeals and other property tax matters and provides the basic framework of the assessment appeals process.
 - a) The California Code of Regulations includes provisions, commonly referred to as the

Property Tax Rules, pertaining to the role and function of AABs.

3) The AAB cannot:

- a) Grant or deny exemptions or consider whether exemptions were improperly denied;
- b) Raise or lower the entire assessment roll;
- c) Extend the time for filing Applications for equalization;
- d) Remove or waive penalties for delinquent payment of taxes;
- e) Reduce an assessment due to damage, destruction or depreciation after the lien date of the year in question;
- f) Change tax rates.

The AAB acts in a quasi-judicial capacity and renders its decision only on the basis of proper evidence presented at the hearing. The AAB has no legislative power.

D. **Access to Local Rules** These Local Rules are maintained by the Inyo County Board of Supervisors Clerk's Office, located at, 224 N. Edwards St., Independence, and can be accessed via the Board Clerk's website, which is located on the Internet at: <https://www.inyocounty.us/government/board-supervisors/services-information/assessment-appeals>. Copies of these Local Rules are also available for review at the Clerk's Office during regular business hours and may be purchased in person or by mail for an amount established by applicable law.

E. **Definitions** For purposes of these Local Rules, the following capitalized words shall have the meanings as set forth below:

- 1) AAB: The Inyo County Assessment Appeals Board, also known as the AAB.
- 2) Applicant: A person or entity affected, the parent, child, or spouse of a person affected, or his or her duly authorized agent, who files an Application for Changed Assessment.
- 3) Application: Form entitled "Assessment Appeal Application", BOE-305-AH used for the filing of an Assessment Appeal.
- 4) Assessor: The elected Assessor of Inyo County.
- 5) Assessment Appeal: A formal request for a change in a property tax assessment made to the AAB pursuant to Revenue and Taxation Code § 1601 et. seq.
- 6) Assessed Value: The property value, established by the Assessor using one or more appraisal techniques and/or methods, against which the tax rate is applied.
- 7) Assessor's Parcel Number or A.P.N.: The Assessor's parcel number assigned to identify every parcel of real property in the County. The A.P.N. will appear on all correspondence received from the Assessor relating to that particular property parcel as the "Assessor Parcel Number" or "Assessment Number" or "PIN."

- 8) Authorized Agent: A California licensed attorney retained by the Applicant for the Assessment Appeal, or a parent, child, or spouse of the Applicant, or any other person with the Applicant's express written authority to represent the Applicant for the appeal.
- 9) Base Year Value: Fair market value as of either the 1975 lien date or the date the property was most recently purchased, newly constructed, or last underwent a change in ownership or change in control.
- 10) Chair: The Chair of the Inyo County AAB.
- 11) Clerk: The Clerk of the Inyo County AAB, who is also the Clerk of the County Board of Supervisors.
- 12) Cross-examination: The interrogation of a witness called by the opposing party to testify during a hearing. It is preceded by direct examination and may be followed by a redirect examination.
- 13) Continuance: The stopping of a hearing, after the taking of some evidence by the AAB, such that the hearing is resumed where it left off on another day. The same AAB members must hear said continued matters.
- 14) County: The County of Inyo.
- 15) Day: A calendar day, unless otherwise specified as a "business day."
- 16) Direct-examination: The questioning of a witness by the party who called him or her to testify in a hearing. Direct examination is usually performed to elicit evidence in support of facts that will help prove a party's claim or defense.
- 17) Findings of Fact: A document prepared at the direction or request of the AAB after the hearing which summarizes the facts and evidence presented at hearing, and which sets forth the conclusions reached by the AAB.
- 18) Hearing: A scheduled session before the AAB during which testimony, other evidence, and argument may be presented, by both the Applicant and the Assessor, as bases for the AAB's determination of a specific issue or issues.
- 19) Hearing Confirmation Form: A form sent from the Clerk to an Applicant to be filled out by the Applicant and returned to the Clerk for purposes of scheduling the Hearing.
- 20) High Value Appeal: An Application pertaining to property that has an enrolled taxable value of \$20 million or more.
- 21) Lien Date: The time when taxes for any fiscal year become a lien on property. That time for all taxable property is 12:01 a.m. on January 1 of each year, beginning in 1997. Prior

to January 1, 1997, the lien date was March 1 of each year.

- 22) Local Roll: The list of all property within the County that is assessed by the Assessor and available for inspection at the Assessor's public counter.
- 23) Local Rules: These Inyo County AAB Local Rules.
- 24) Motion: A written request or petition for an order filed with the Clerk before a hearing on an Application.
- 25) Notice of Hearing: A letter sent to a party notifying him or her of the date, time, location, and purpose of a scheduled hearing.
- 26) Notice of Invalid Application: A letter sent from the Clerk notifying the applicant that his/her Application is invalid as untimely and/or incomplete and the potential remedies available to the Applicant.
- 27) Party: The Assessor and the person or entity affected that files an assessment appeal.
- 28) Person or Entity Affected: Any person or entity having a direct economic interest in the payment of property taxes on the property for the valuation date that is the subject of an Application before the AAB, including the property owner, a lessee required by the property lease to pay the property taxes, and a property owner who acquires an ownership interest after the lien date if the new owner is also responsible for payment of property taxes for the lien date that is the subject of the Application.
- 29) Postponement: The change of a scheduled hearing to a later date or time, prior to the submission of any evidence to the AAB.
- 30) Recess: A brief break in a hearing, given at the AAB's discretion, that does not constitute a Continuance.
- 31) Redirect Examination: The questioning of a witness by the party who called him or her to testify in a hearing in order to explain or otherwise qualify any damaging or accusing testimony brought out by the opponent during cross-examination. Redirect examination is limited to the scope of the cross-examination.

II. FILING APPLICATIONS & OTHER DOCUMENTS

- A. **Electronic Filing of Documents** Under no circumstances will an "Assessment Appeal Application" form be accepted by facsimile transmission or electronic mail. (In the event that the Clerk has established online filing of assessment appeal applications, the signature requirements for application will be accepted pursuant to established standards set forth by

the California Secretary of State.)

The Clerk shall accept other written documents (e.g. agent authorizations, stipulations, moving papers, requests for reconsideration, etc.) transmitted by electronic mail (email) or facsimile machines provided that all material information within the document is legible, the document is signed and received by the Clerk within the applicable time constraints, and the following requirements are met:

- 1) Email: Documents submitted by email must be scanned and attached in a PDF format to the email message. The subject line of the email message must include the A.P.N. or assessment number listed on the application as well as a description of the document enclosed. PDF attachments that fail to open or trigger a virus warning on the Clerk's computer will be deemed rejected.
- 2) Facsimile: Facsimile documents shall contain the phrase "By Fax" immediately following the signature of the signing party.

By choosing to deliver a document by fax transmission or email, the Applicant or Agent represents that the original signed document is in his or her possession or control, and that no alteration has been made to the document form or its data. In the event a dispute arises regarding the timeliness of filing any document electronically, it is the Applicant's responsibility to provide the AAB with all relevant evidence supporting the Applicant's assertion of timeliness.

B. Filing an Application Filing an application does not relieve the taxpayer of his or her responsibility to pay the property tax in a timely fashion. The "Assessment Appeal Application" form must:

- 1) Only include one APN per Application;
- 2) Be complete and submitted on the current approved form, available from the Clerk;
- 3) Be filed by a person or entity affected, the parent, child, or spouse of a person affected, or an authorized agent of a person or entity affected;
- 4) Be filed with the Clerk by mail or personal delivery within the prescribed timelines;
- 5) Include original signature(s) (copies or facsimile filings cannot be accepted) and the required non-refundable processing fee of \$32 per parcel.

C. Fee Waiver Applicants may qualify for a waiver of the processing fee based on receipt of public assistance or income level. Applicants requesting a waiver of the processing fee must submit the "Confidential Request for Waiver of Assessment Appeal Administrative Processing Fee" form, available on the Clerk's website, in lieu of the processing fee. A processing fee or request for fee waiver form must accompany each application for

Changed Assessment filed or the application cannot be processed.

- D. **Agent Authorization** A person or entity affected who wishes to authorize an agent who is not an attorney licensed to practice in the State of California or the parent, child, or spouse of the person affected must:
- 1) Complete and sign the section titled “Agent or Attorney For Applicant” of the Assessment Appeal Application form, or
 - 2) Attach a written authorization to the application, prior to filing the application with the Clerk, containing all the following required information:
 - a) The date the authorization statement is executed;
 - b) A statement to the effect that the agent is authorized to sign, file, and withdraw the application in the specific calendar year in which the application is filed;
 - c) The specific parcel(s) or assessments(s) covered by the authorization, or a statement that the agent is authorized to represent the Applicant on all parcels and assessments located in Inyo County;
 - d) The name, address, email, and telephone number of the specific agent who is authorized to represent the Applicant;
 - e) The Applicant’s signature and title;
 - f) A statement that the agent will provide the Applicant with a copy of the application.
 - 3) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the AAB. The application form shall show that the agent's authorization was attached to the application. An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted.
 - 4) If the Applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.
- E. **Revocation or Substitution of An Agent** An Applicant who wishes to cancel or revoke the previous authorization of an agent, or who wishes to substitute a new agent for a former agent previously authorized, must complete a new Agent Authorization form and file it with the Clerk. Unless a new Agent Authorization form has been properly completed and filed with the Clerk, all correspondence regarding the appeal will continue to be sent to the agent who was first authorized to act on the Applicant’s behalf. Such person will remain the authorized agent for the application, and may settle by stipulation, withdraw or otherwise control the appeal.
- F. **Optional Information** In addition to the other information required by the Revenue and

Taxation Code, Applicants are encouraged to provide their email contact information on each application they file. Inclusion of email contact information on an application shall constitute the Applicant's consent to receive correspondence related to the application from the Clerk by email. Unless otherwise required, the Clerk may utilize the email address provided by the Applicant as the sole means by which to communicate with the Applicant regarding an application.

G. Invalid Applications Following review by the Clerk, applications that are either untimely or incomplete and not corrected according to subsection 2 of this rule shall be denied by the Clerk as invalid and no hearing will be scheduled. The AAB lacks jurisdiction to hear an assessment appeal when the application for the assessment appeal is invalid.

- 1) Untimely Applications: The Clerk shall determine if an application is timely filed as follows:
 - a) Any application or re-submittal of a corrected application, that is filed by mail or personal delivery and received at the Clerk's office no later than 5:00 p.m. of the last day of that application's applicable filing or correction deadline is timely filed.
 - b) Any application or re-submittal of a corrected application, that is filed by mail that has the postage prepaid, is properly addressed, and bears a U.S. postmark date no later than the last day of that application's applicable filing or correction deadline shall be deemed timely filed.
 - c) An application or re-submittal of a corrected application filed by mail that bears both a private business postage meter postmark date and a U.S. Postal Service postmark date will be deemed to have been filed on the date that is the same as the U.S. Postal Service postmark date, even if the private business postage meter date is the earlier of the two postmark dates.
 - d) If the last day of the filing period falls on Saturday, Sunday, or a legal holiday, an application that is properly addressed, mailed, and postmarked on the next business day or received by the Clerk on the next business day shall be deemed timely filed. If the county's offices are closed for business prior to 5 p.m. or for the entire day on which the deadline for filing falls, that day shall be considered a legal holiday.
- 2) Incomplete Applications: An application lacking any of the information required by Property Tax Rule section 305(c)(1) is incomplete.
- 3) Notice of Invalidity: When any application or re-submittal of a corrected application is untimely filed, the Clerk shall promptly notify the Applicant that no assessment appeal hearing will be set because the filing of his or her application is invalid as untimely and informing the Applicant of his or her right to appeal the denial of a hearing, according to the procedure in section H of this rule.

When an application is timely filed yet incomplete, the Clerk shall promptly notify the Applicant that the application is incomplete, outlining the information required to

complete the application, warning that if the missing information is not received by the Clerk within thirty (30) days of service of the notice (either the postmark date of a letter or the date a notification is sent by email) no assessment appeal hearing will be set, and informing the Applicant of his or her right to appeal denial of a hearing, according to the procedure in section H of this rule.

- H. **Appeal of Invalidity** The Applicant may appeal the denial of a hearing based on the invalidity of his or her application as untimely or incomplete ***only by*** filing a written request to the Clerk within thirty (30) days of the notifying letter's postmark date or email origination date. If a timely written request to appeal the application's invalidity is received by the Clerk, the Clerk shall schedule the application for a jurisdictional Hearing to determine whether the application will be denied by the AAB as untimely and/or incomplete.

Additionally, the Assessor may appeal the Clerk's determination that an application is valid or otherwise challenge the AAB's jurisdiction to hear an appeal by filing a written request for a jurisdictional hearing at any time prior to the scheduled hearing on the appeal's merits.

As a condition to declaring a previously incorrect or incomplete application complete under this rule, the AAB may require the Applicant to execute a written agreement to extend the period for hearing and decision on the application beyond the two-year period required by Revenue and Taxation Code Section 1604.

- I. **Consolidation of Applications** Multiple applications presenting the same or substantially related issues may be consolidated for hearing.
- J. **Amendments & Corrections** An Applicant or Authorized Agent may amend an application without limitation until 5:00 p.m. on the last day upon which the application can be timely filed. After the filing period has expired:
- 1) An invalid application may be corrected in accordance with subsection (G)(3) of this rule.
 - 2) The Applicant or the Authorized Agent may amend an application provided that the effect of the amendment is not to request relief additional to or different in nature from that originally requested.
 - 3) Upon request of the Applicant or the Authorized Agent, the AAB, in its discretion, may allow the Applicant or the Authorized Agent to make amendments to the application in addition to those specified above in subdivisions (1) and (2) to state additional facts claimed to require a reduction of the assessment that is the subject of the application.
 - 4) The Applicant or the Authorized Agent shall state the reasons for the request, which shall be made in writing and filed with the Clerk prior to any scheduled hearing, or may be made orally at the hearing. If made in writing, the Clerk shall provide a copy to the

Assessor upon receipt of the request.

- 5) As a condition to granting a request to amend an application, the AAB may require the Applicant to sign a written agreement extending the two-year period provided in section 1604 of the Revenue and Taxation Code.
 - 6) If a request to amend is granted, and upon the request of the Assessor, the hearing on the matter shall be continued by the AAB for no less than 45 days, unless the parties mutually agree to a different period of time.
 - 7) An Applicant or the Authorized Agent shall be permitted to present testimony and other evidence at the hearing to support a full value that may be different from the opinion of value stated on the application. The presentation of such testimony or other evidence shall not be considered an amendment.
- K. **Claim for Refund** If a valid Application is designated as a claim for refund pursuant to section 5097 of the Revenue and Taxation Code, the Applicant shall be deemed to have challenged each finding of the AAB and to have satisfied the requirements of section 5097.02 of the Revenue and Taxation Code.
- L. **Withdrawal** Unless the Assessor has given the Applicant a written notice of the intent to recommend an increase in the assessed value of the property, an application may be unconditionally withdrawn at any time prior to or at the time of the hearing upon written request to the Clerk, signed by the Applicant, or by returning the Hearing Confirmation Letter to the Clerk with the withdrawal box marked. When a notice of intent to increase the assessed value of the subject property has been issued pursuant to Revenue and Taxation Code section 1609.4, withdrawal of the application may only be made with the consent of the Assessor. No conditional withdrawal will be accepted. Once made, all withdrawals are final and may not be revoked.
- M. **Copy of Application to Assessor** The Clerk shall transmit to the Assessor a copy of each application and each written request for amendment or correction that is received. A reasonable time shall be allowed before the hearing for the Assessor to obtain information relative to the property and the assessment thereof.
- N. **Locating AAB Forms** As a courtesy, the following forms are available on the Inyo County website at <https://www.inyocounty.us/government/board-supervisors/services-information/assessment-appeals>:
- Assessment Appeal Withdrawal
 - Authorization of Agent Form
 - Fee Waiver Form
 - Request for Exchange of Information

- Request for Information Form
- Revocation or Substitution of Agent
- Waiver to Extend Two-Year Period

Additionally, the Clerk will provide copies of any forms requested by name. The Clerk cannot provide direction or advice as to which form(s) a taxpayer might need, as this constitutes offering legal advice, which the County does not do.

III. PREPARING FOR HEARING

- A. **Notice of Hearing** At least forty-five (45) days prior to the hearing, unless otherwise required by Property Tax Rule 307, the Clerk will notify the Parties in writing of the date, time and place scheduled for hearing of each appeal.

***Note:** Applicants are strongly encouraged to contact the Assessor at least one week prior to the scheduled Hearing to discuss any issues involving the appeal. Such discussions may result in resolution of the dispute without the need for Hearing.*

- B. **Hearing Confirmation Form** When the Clerk mails a Notice of Hearing, a Hearing Confirmation Form will be included. At least twenty-one (21) days before the date scheduled for hearing of the Applicant's appeal, the Applicant shall mail or otherwise deliver the completed Hearing Confirmation Form to the Clerk who shall provide a copy to the Assessor. The form will provide the Applicant with the following options to indicate that the Applicant intends to:

- 1) appear on the scheduled hearing date; or
- 2) request the postponement of the scheduled hearing to another regularly-scheduled AAB hearing date; or
- 3) withdraw the appeal.

If the Applicant fails to return the completed confirmation notice form, as required, and appears on the scheduled date of hearing, the AAB shall, at the Assessor's request, postpone the hearing to a date at the discretion of the AAB. The failure to timely return the completed Hearing Confirmation Form shall be deemed to be a postponement request by the Applicant for purposes of Rule 26. If the hearing date is within ninety (90) days of the expiration of the two-year limitations period for hearings set by Revenue and Taxation Code Section 1604 (c), the AAB may require the Applicant to enter into a written agreement extending and tolling the two-year limitations period as a condition of the postponement.

- C. **Request for Postponement** Each party to the appeal is entitled to one postponement of a scheduled hearing, if the request for postponement is received within 120 days of the

expiration of the two-year limitation. The postponement can be initiated by submitting a written request to the Clerk or submitting the Hearing Confirmation Letter with the appropriate box marked to request a postponement. The request must be delivered to the Clerk's office no later than 21 days prior to the scheduled hearing date.

- 1) Time of Request: If the request for postponement is made by the applicant and received by the Clerk within 120 days of the expiration of the two-year limitation, the postponement shall be contingent upon the Applicant's written agreement to extend the two-year period. If the postponement is requested by the Assessor and received by the Clerk within 120 days of the expiration of the two-year limitation, it may be granted upon the AAB's discretion.
 - 2) Untimely/Subsequent Request: Untimely postponement requests and requests subsequent to the first postponement, shall be granted only upon showing of good cause. Such requests must be submitted to the Clerk in writing and describe unforeseen and compelling circumstances which made a timely request for postponement impossible or impracticable. The request will be presented to the AAB on the scheduled hearing date. The AAB will consider the request and take action to approve or deny the request.
 - 3) Stipulations: A stipulation for a postponement of a scheduled hearing by an Applicant and the Assessor shall be deemed to constitute good cause for the requested postponement, but the AAB may require extending and tolling indefinitely the two-year limitation period prior to granting such a continuance if the postponement is requested within 120 days of the expiration of the two-year limitation. Any information exchange dates remain in effect based on the originally scheduled hearing date notwithstanding the hearing postponement, except as provided in State Board of Equalization Rule 305.1(d).
 - 4) Clerk's Authority: The Clerk shall have the authority to grant all postponements which are a matter of right and all postponements based on a stipulation by Applicant and the Assessor. Requests for postponement shall be considered as far in advance of the hearing date as practicable.
- D. **Disqualification of a AAB Member** A AAB member shall disqualify himself or herself from hearing or deciding any matter in which he or she has a financial interest as defined in Government Code Section 87103. A AAB member may also disqualify himself or herself from any matter pending before the AAB for good cause, which shall be stated on the record.

Additionally, a party may file with the Clerk a written statement objecting to the hearing of a matter before a member of the AAB, which may result in the AAB member's disqualification. The process for objecting to a AAB member with regard to a hearing is as follows:

- 1) The statement shall set forth the facts constituting the ground of the disqualification of such member and shall be signed by the party and shall be filed with the Clerk at the earliest practicable opportunity after the discovery of the facts constituting the ground of the member's disqualification, and, in any event, before the commencement of the hearing on any issue of fact in the proceeding before such member. Copies of the written statement shall be served by the presenting party on each party in the proceeding and on the AAB member alleged in the statement to be disqualified.
 - 2) Within ten (10) days after the filing of any such statement, or ten (10) days after the service of such statement as above provided, whichever is later in time, the AAB member alleged therein to be disqualified may file with the Clerk a written answer either:
 - a) consenting in writing that the action or proceeding be tried before another member, in which event the Clerk shall appoint a replacement member or
 - b) denying his or her disqualification, which answer may admit or deny any or all of the allegations contained in such statement and setting forth any additional fact or facts material or relevant to the question of his or her disqualification.
 - 3) The Clerk shall transmit a copy of such consent or answer to each party. Every such statement and every such answer shall be verified by oath in the manner prescribed by section 446 of the Code of Civil Procedure for the verification of pleadings.
 - 4) The question of the member's disqualification shall be heard and determined by a AAB member, other than the member subject to the disqualification challenge, agreed upon by the parties who have appeared in the proceeding. In the event that the parties fail to agree in writing, within five (5) days after the expiration of the time allowed herein for the member to answer, the Clerk shall assign a member to hear and determine the matter of the disqualification.
- E. **Completion of Discovery and Exchange of Information** Both parties may file a written request for exchange of information, except that the Assessor may only do so if the assessed value of the property before deduction of any exemption exceeds \$100,000. The request may be filed with the Clerk at the time of filing the application, or may be submitted to the other party and the Clerk at any time prior to thirty (30) days before the commencement of the hearing. The exchange was deemed initiated on the date of postmark, as affixed by the United States Postal Service or the date certified by a bona fide private courier service on the envelope containing the information. Where both marks exist, the United States Postal Service postmark date shall control. The Clerk shall at the earliest opportunity forward any request filed with the application or a copy thereof to the other party. The request shall contain the basis of the requesting party's opinion of value for each valuation date at issue and the following data, if it is to be used as evidence to support the opinion of value:

- 1) COMPARABLE SALES DATA - The properties sold shall be described by the Assessor's parcel number, street address or legal description sufficient to identify them. With regard to each property sold, there shall be presented: the approximate date of the sale, the price paid, the terms of the sale (if known), and the zoning of the property.
- 2) INCOME DATA - The gross income, the allowable expenses, the capitalization method (direct capitalization or discounted cash flow analysis) and rate or rates employed.
- 3) COST DATA - With regard to improvements to real property: the date of construction, type of construction and replacement cost of construction. With regard to machinery and equipment: the date of installation, installed cost and any history of extraordinary use. With regard to both improvements and machinery and equipment: facts relating to depreciation, including any functional or economic obsolescence and remaining economic life.

The information exchanged shall provide reasonable notice to the other party concerning the subject matter of the evidence or testimony to be presented at the hearing. There is no requirement that the details of the evidence or testimony to be introduced must be exchanged.

If a party requesting an exchange of data has submitted the data required within the time specified, the other party shall submit a response to the initiating party and the Clerk at least 15 days prior to the hearing. The response shall be supported with the same type of data required of the requesting party. When the Assessor is the respondent, he or she shall submit the response to the address shown on the application or on the request for exchange for information, whichever is filed later.

Whenever information has been exchanged pursuant to this section, the parties may introduce evidence only on matters pertaining to the information so exchanged unless the other party consents to introduction of other evidence. However, at the hearing, each party may introduce new material relating to the information received from the other party. If a party introduces such new material at the hearing, the other party, upon request, shall be granted a continuance for a reasonable period of time.

If one party initiates a request for information and the other party does not comply within the time specified in this section, the AAB may grant a postponement for reasonable period of time. The postponement shall extend the time for responding to the request. If the AAB finds willful noncompliance on the part of the noncomplying party, the hearing will be convened as originally scheduled and the noncomplying party may comment on evidence presented by the other party but shall not be permitted to introduce other evidence unless the other party consents to such introduction.

The Applicant and the Assessor shall complete any and all discovery and exchange of information authorized by law prior to the equalization hearing. Any objections to requests for disclosure made to the other party under Revenue and Taxation Sections 408, 441-470

or 1606 or to complain of unreasonable or unlawful difficulties encountered by either party in obtaining information believed to be necessary to proceed to hearing may be brought to the attention of the AAB by means of a written request for pre-hearing conference.

Upon good cause shown, the AAB shall make findings concerning the failure of a party to respond to requests for information and the impacts of such failures on the requirements to timely hear the appeals under the provisions of Revenue and Taxation Code Section 1604 (c). Continuances for the conduct of discovery or for the pursuit of court action to enforce discovery demands or subpoenas shall be granted by the AAB only upon a showing of good cause. To expedite the hearing and to carry out its equalization duties, the AAB may in its discretion order compliance with discovery demands and subpoenas as provided by the next section of this rule.

F. Subpoenas and Sanctions

- 1) Subpoenas: The AAB may issue subpoenas for the attendance of witnesses and/or the production of books, records, maps and documents at the hearing either upon its own motion or at the request of a party in advance of the hearing or at the time of the hearing. With regard to the issuance of subpoenas, please note the following:
 - a) A subpoena may be served on any resident of the State of California or any person or business entity found within the state.
 - b) A request for a subpoena for the production of books, records, maps and documents shall be supported by an affidavit, such as is prescribed by section 1985 of the Code of Civil Procedure.
 - c) Subpoenas shall be restricted to compelling the appearance of a person or the production of things at the hearing and shall not be utilized for purposes of prehearing discovery. No subpoena to take a deposition shall be issued nor shall depositions be considered for any purpose by the AAB.
 - d) If a subpoena is issued at the request of a party, he or she is responsible for serving it and for the payment of witness fees and mileage.
 - e) In the event a State Board of Equalization employee is subpoenaed pursuant to section 1609.5 of the Revenue and Taxation Code at the request of the Applicant and the AAB grants a reduction in the assessment, the AAB may reimburse the Applicant in whole or in part for the actual witness fees paid pursuant to section 1609.5.

If a party desires the AAB to issue a subpoena, the party shall make the written request pursuant to Rule III.H, below and sufficiently in advance of the scheduled hearing date so that the subpoenaed party has an adequate opportunity to fully comply with the subpoena prior to the commencement of the hearing. Upon such request, the AAB may, whenever possible, issue subpoenas pursuant to sections 1609.4 and 1609.5 of the Revenue and Taxation Code. A subpoena issued near in time to or after

commencement of the hearing should be as limited as possible, and a postponement or continuance of the hearing may be granted, if requested, for a reasonable period of time.

- 2) Sanctions: Failure on the part of the party to comply with a subpoena or order to produce evidence may result in the imposition by the AAB of one or more of the sanctions authorized by Code of Civil Procedure section 2023, subsections (b)(2),(b)(3) and (b)(4)(A)-(D), if the AAB deems such an order necessary to carry out its equalization duties and to expedite the hearing.

G. **Pre-hearing Conferences**: Pre-hearing conferences are mandatory for high value appeals, but may also be set by the Clerk at the request of a party or at the direction of the AAB. These hearings may be scheduled to resolve issues such as, but not limited to:

- a) the present status of the appeal;
- b) whether the parties have engaged in or completed necessary case preparation, discovery or settlement of uncontroverted issues;
- c) the factual and legal issues in dispute;
- d) the names of the witnesses to be called, the order of testimony and the anticipated duration of the hearings;
- e) the readiness of the parties to proceed with the hearings;
- f) the status of information requests;
- g) combining applications into a single hearing;
- h) bifurcating the hearing issues;
- i) scheduling a date for the hearing on the merits of the application; and
- j) disclosure of such other matters as the AAB deems appropriate to facilitate and expedite the hearing and resolution of the case.

- 2) High Value Appeals: All appeals that are designated by the AAB as “high value appeals” shall be scheduled for a pre-hearing conference not later than July 15 of the year following the calendar year in which the appeals are filed or, for appeals filed outside the normal appeal period, within one (1) year of the date of filing of the appeal. Thereafter, further pre-hearings shall be conducted at least once every one-hundred eighty (180) days until the case is heard and decided or otherwise resolved.

- 3) Pre-hearing Reports and Motions: The AAB may require the parties to submit written motions or written pre-hearing status reports to discuss, at the direction of the AAB, any or all of the information items set forth above. However, any party may submit a written status report or motion without formal AAB direction. The parties shall file and serve any pre-hearing status reports or motions in accordance with Rule III.H. The

failure of a party to serve and file a pre-hearing report (if so ordered), to appear or to fully participate in any pre-hearing conference, if unexcused by the AAB, shall constitute abandonment of the appeal and provide grounds for denial of the appeal on the merits.

- 4) Notice of Preconference Hearing: The Clerk shall set the matter for a pre-hearing conference and send a Notice of Hearing not less than 45 days prior to the conference, unless the parties stipulate orally or in writing to a shorter notice period. The Notice of Hearing may include direction from the AAB to submit a pre-hearing status report regarding specific issues.

H. **Motions:** The parties to an appeal may file written motions for relief with the Clerk, including motions to postpone, to set, or bifurcate hearings, and for protective orders and subpoenas. In response to a written motion, the party against which relief is sought may file an “opposition” to which the moving party may then file a “reply”. The documents required for filing a motion, opposition, or reply are collectively referred to as “papers”.

- 1) Format: The first page of each paper shall specify immediately below the number of the case: the date, time, and location of the scheduled hearing (See Appendix A).
 - a) The papers filed in support of a motion, also referred to as the “moving papers”, shall consist of at least the following:
 - (i) notice of hearing on the motion, which shall notify the other parties that a hearing will be held to determine whether the AAB will grant or deny the attached motion;
 - (ii) the motion, which shall concisely state in the opening paragraph the specific order being sought, by whom the order is being sought, and the grounds for issuance of the order;
 - (iii) a memorandum of points and authorities in support of the motion, not to exceed six pages, which shall contain a statement of facts, a concise statement of the law, evidence and arguments relied on, and a discussion of the statutes, regulations, cases, and textbooks cited in support of the position advanced;
 - (iv) A proof of service, in accordance with Civil Code of Procedure section 417.10, which shall state under penalty of perjury how, when, and by whom the moving papers were delivered to the other party or parties to the appeal and shall be signed by the person making the delivery.
 - b) These moving papers must be filed as one combined document. Other papers that may be filed in support of a motion, such as declarations, exhibits, or other documents, should be attached to the combined document. The proof of service of this combined document on other parties, shall be filed and received by the Clerk no later than ten days before the time appointed for the hearing.
 - c) Opposition and reply papers shall consist of the following:
 - (i) Either a memorandum of points and authorities opposing the motion, as

described in (1)(a)(iii) of this subsection, or a document not to exceed 6 pages, which concisely outlines arguments against the motion based on cited law and/or supported facts;

(ii) Other papers the party wishes to file in opposition to the motion, such as declarations, exhibits, or other documents, should be attached to the combined document.

(iii) A proof of service.

- 2) Filing: An original and five copies of the motion, opposition or reply shall be filed in the Clerk's office.
- 3) Bifurcation: Where the AAB has bifurcated the hearing on issues arising out of an appeal, each bifurcated hearing shall be considered a hearing for purposes of these guidelines, and appropriate motions may be made prior to each bifurcated hearing.
- 4) Time For Filing Motions:
 - a) For motions that request the AAB to enter an order that will result in a final decision on the case, all moving and supporting papers shall be served and filed and received by the Clerk at least 45 days before the hearing date.
 - b) Unless otherwise ordered, all other motions and their supporting papers shall be served and filed and received by the Clerk at least 20 days before the hearing date.
 - c) All papers opposing a motion shall be filed and received by the Clerk and the other party at least eight days before the hearing date.
 - d) All reply papers shall be filed and received by the Clerk and the other party at least two days before the hearing.
- 5) Untimely Filing: No untimely paper shall be accepted without good cause. If the Appeals AAB, in its discretion, agrees to consider a late filed paper, the minutes or order shall so indicate the good cause shown.
- 6) Hearings: The Clerk shall maintain the AAB's hearing schedule. For a hearing on a motion a party may select a date and time, based on the AAB's hearing schedule, and request the Clerk to set the hearing on a motion for the date selected by the party. The party shall thereafter file and serve the motion for the date selected by the party.
- 7) Evidence at Hearing on Motion: Oral testimony, documentary evidence, declarations or affidavits may be received at the hearing at the discretion of the AAB.
- 8) Deliberation: The AAB may take the matter under submission and deliberate in closed session on the motion and thereafter direct the Clerk to notify the parties of its ruling on the motion.

9) Clerk's Notice of Ruling: Where the AAB rules on a motion, the Clerk shall promptly notify the parties of the ruling. The notification shall name the moving party and the party against whom relief was requested and specifically identify the matters ruled upon. Mailing a copy of the ruling or order to the parties shall constitute service of notice.

10) Record of Proceedings: The Clerk shall record the hearing on the motion in the same manner that the Clerk is required to record the AAB's proceedings on Applications under the Revenue and Taxation Code.

- I. **Exhibits:** Unless submitted according to Rule 3(H), no exhibits, maps, letters, papers, documents, charts, etc. to be submitted as evidence will be accepted prior to the hearing of the appeal on its merits. If such documents are filed with an application by the Applicant and inadvertently accepted by the Clerk, the Clerk is not responsible for maintaining them in the appeal file, for forwarding them to the Assessor or AAB, or for returning them to the Applicant.

However, parties shall prepare any documentary evidence to be presented at the hearing in advance thereof as follows:

- 1) The Applicant shall serially pre-mark all exhibits with numerals (e.g., Applicant's Exhibit 1, Applicant's Exhibit 2, etc.) and the Assessor shall serially pre-mark all exhibits with letters (e.g., Assessor's Exhibit A, Assessor's Exhibit B, etc.) to reflect the order in which that party intends to introduce them into evidence.
- 2) At the hearing each party shall provide the Clerk with seven (7), pre-marked copies of each document being presented as evidence prior to the AAB's admission of said document into evidence.
- 3) To be most effective in presenting evidence, the AAB strongly urges parties to number each page of each exhibit and to bind exhibits with more than three (3) pages appropriately. Each exhibit may be either single or double-sided, but mixing single and double sided formats within an exhibit is disfavored.

- J. **Recordings and Transcripts:** All hearings of the AAB shall be recorded or reported or videotaped subject to the conditions set forth in Code of Civil Procedure section 2025, subsection (l)(2). Certified transcripts or recordings of AAB hearings are available as follows:

- 1) Any person may purchase a tape recording of that portion of the hearing that is open to the public upon payment of a reasonable fee, provided the request to purchase has been made within sixty (60) days after the final determination of the AAB.
- 2) The Clerk is unable to prepare typed transcripts. However, the Applicant, at the Applicant's own effort and expense, may arrange to have the hearing reported by a

stenographer. If the Applicant desires to arrange for a stenographic reporter, the Applicant must notify the Clerk in writing at least ten (10) days before the hearing.

- 3) Only the Clerk may certify that the transcript or record of the hearing is accurate and complete. If a stenographic reporter is present, the AAB may designate the reporter's transcript as the official record upon being filed with the AAB. Upon the deposit of reasonable costs of comparison, the Clerk will certify typed transcripts made from the tape recorded record, provided the request has been made within sixty (60) days after the final determination of the AAB.

- K. **Request for Findings of Fact** Findings of fact are necessary for judicial (court) review of the decision. An Applicant or Authorized Agent may request findings by checking the appropriate box on the appeal application, or by submitting a separate request for findings to the Clerk of the AAB. The Applicant or Authorized Agent must confirm the request for findings with the Clerk on the scheduled hearing date, prior to commencement of the hearing, and must pay the deposit as indicated on the Assessment Appeal Application form. Note that besides the initial deposit, the final cost of findings of fact will include actual costs for transcription services plus attorney preparation fees. Completed findings will not be released to the requesting party until all fees have been paid. The requesting party may abandon the request and waive the findings upon receiving oral notification of the decision.

Note: Parties to a hearing are always notified of the decision in their case in accordance with Rule VI, Section J, below and need not make any special request to receive such notification.

IV. ASSESSMENT APPEAL HEARING

- A. **Legal Counsel** The Applicant and the Assessor may be represented by legal counsel. Individual deputies in the office of County Counsel may represent the Assessor and the AAB, as long as the same attorney does not represent both parties.
- B. **Stipulations** No reduction of an assessment can be made unless the Applicant or Authorized Agent attends a hearing scheduled before the AAB, and offers evidence under oath regarding the value of the property and answers all pertinent questions. An exception to this requirement is if a written stipulation is filed with the AAB, signed by the Assessor and the Assessor's Counsel on behalf of the County and the Applicant or Authorized Agent making the application, which includes the full value and assessed value of the property and the facts upon which the reduction in value is premised. The AAB may, at a public hearing:
 - 1) Accept the stipulation, and thereby waive the appearance of the Applicant or Authorized Agent and change the assessed value in accordance with Section 1607 and 1610.8 or
 - 2) Reject the stipulation and schedule or reschedule the application for hearing.

- 3) An Applicant who chooses to transmit a signed stipulation by email transmission must return the originally signed stipulation to the Clerk. If the Clerk does not receive the originally signed stipulation at least three (3) days prior to the scheduled hearing, the personal appearance of the Assessor and the Applicant or Authorized Agent may be required.

C. **Continuances** At the hearing, during the presentation of evidence, the AAB may continue the hearing to a later date upon its own motion or at the request of either party, provided that:

- 1) If the request is made by a party, that party provides good cause, as determined by the AAB based on the record, why a continuance should be granted;
- 2) If the request is made by the Applicant, a 1604(c) Waiver Agreement is on file or filed by the Applicant;
- 3) If the request is made by the Assessor and within 120 days from the expiration of the two-year deadline, the Applicant has a 1604(c) Waiver Agreement on file or waives the two-year statute on the record before the AAB;
- 4) If the continuance is based upon the AAB's own motion and no 1604(c) Waiver Agreement is on file or filed by the Applicant, the hearing can be continued to specific designated date that is at least 60 days prior to the two-year statutory deadline for hearing appeals under Section 1604(c); and
- 5) The evidentiary portion of the hearing to be continued has not been concluded.

The Clerk shall inform the Applicant or the Applicant's agent and the Assessor in writing of the time and place of the continued hearing, not less than 10 days prior to the new hearing date, unless the parties agree in writing or on the record to waive written notice.

D. **Presumptions and Burden of Proof** Property tax assessments, and some of the factual circumstances on which property tax assessments are based, carry certain legal presumptions determining the manner in which evidence is presented as well as the amount of evidence a party is required to present. The following presumptions are applicable to assessment appeals:

- 1) Presumption of Correctness: Subject to exceptions set by law, it is presumed that the Assessor and all governmental employees have properly performed their duties. The effect of this presumption is to impose upon the Applicant the burden of proving that the value on the assessment roll is not correct, or where applicable, that the property in question has not been otherwise correctly assessed. The law requires that the Applicant present independent evidence relevant to the full value of the property or other issue presented by the application.
 - a) Exceptions: There is a rebuttable presumption in favor of the taxpayer or Applicant, such that the Assessor bears the burden of proof when the hearing involves:

- (i) A penalty portion of an assessment.
 - (ii) The assessment of an owner-occupied single-family dwelling, defined by Revenue and Tax 167(c), or the appeal of an escape assessment, and the Applicant has filed an application that provides all of the information required in State Board Rule 305(c) and has supplied all information as required by law to the Assessor. With respect to escape assessments, the presumption in favor of the Applicant, does not apply to appeals resulting from situations where an Applicant failed to file a change in ownership statement, a business property statement, or to obtain a permit for new construction.
 - (iii) The Assessor proposes to introduce evidence to support a higher assessed value than the value on the roll, unless the Applicant has failed to supply all the information required by law to the Assessor.
- b) Presumption Is Not Evidence: If the Applicant has presented evidence, and the Assessor has also presented evidence, then the AAB must weigh all of the evidence to determine whether it has been established by a preponderance of the evidence that the Assessor's determination is incorrect. The presumption that the Assessor has properly performed his or her duties is not evidence and shall not be considered by the AAB in its deliberations.
- 2) Purchase Price Presumption: In hearings involving change in ownership, except as provided in section 110 of the Revenue and Taxation Code, the purchase price is rebuttably presumed to be the full cash value. The party seeking to rebut the presumption bears the burden of proof by a preponderance of the evidence.
- 3) Base Year Value Presumptions: There are a number of presumptions regarding the base year value of an assessed property. For a detailed explanation of these presumptions, please refer to Property Tax Rule 305.5.
- 4) Enforceable Restrictions Presumption: Pursuant to Section 402.1 of the Revenue and Taxation Code, the AAB shall presume that zoning or other legal restrictions on the use of either the property sold or the property being valued will not be removed or substantially modified in the predictable future unless sufficient grounds as set forth in that section are presented to the AAB to overcome that presumption.
- 5) Presumptions Affecting Property Title: Fee simple title is presumed to be intended to pass by a grant of real property, unless it appears from the grant that a lesser estate was intended. The owner of the legal title to property is presumed to be the owner of the full beneficial title and this presumption may be rebutted only by clear and convincing proof.
- 6) Burden of Proof Standards: Generally, the required standard of proof in hearings is proof by a preponderance of the evidence, meaning that on balance the evidence presented has more convincing force and a greater probability of truth than the evidence offered in opposition to it. However, there are certain property tax situations

in which the higher standard of clear and convincing evidence is required, meaning that the evidence so clear as to leave no substantial doubt.

E. **Open Hearings** Hearings shall be open, accessible, and audible to the public except that:

- 1) Upon conclusion of the hearing, the AAB may take the matter under submission and deliberate in private in reaching a decision, and
- 2) The AAB may grant a request by either party to close to the public a portion of the hearing relating to trade secrets. For purposes of this regulation, a “trade secret” is that information defined by section 3426.1 of the Civil Code. Such a request may be made by filing with the Clerk a declaration under penalty of perjury that evidence is to be presented by the party that relates to trade secrets whose disclosure to the public will be detrimental to the business interests of the owner of the trade secrets. The declaration shall state the estimated time it will take to present the evidence. Only evidence relating to the trade secrets may be presented during the time the hearing is closed, and such evidence shall be confidential unless otherwise agreed by the party to whom it relates.

F. **Bifurcated Hearings** An application may involve a legal issue(s) and a valuation issue(s). In those instances, the AAB will hear any controlling legal issue(s) first. If a decision can be rendered at the end of the hearing on the legal issue(s) and if time permits, the AAB may then hear the valuation issue(s) immediately after rendering its decision on the legal issue(s).

The parties can request that the hearing on the valuation issue be scheduled for hearing on another day if that request is received at least 20 days before the scheduled hearing on the legal issue. If neither party has requested that the valuation issue be scheduled for another date, the decision to proceed with the hearing will be at the sole discretion of the AAB.

G. **Order of Proceedings** A full and fair hearing shall be accorded the application. There shall be reasonable opportunity for the presentation of evidence, for cross-examination of all witnesses and materials proffered as evidence, for argument, and for rebuttal. However, the AAB has the authority and discretion to determine points of law, admissibility of evidence and other issues relative to the hearing. Hearings on applications shall proceed as follows:

- 1) Calling of Cases: The Chair shall announce the number of the Application and the name of the Applicant and invite the Applicant forward to begin the hearing.
- 2) Failure to Appear: If the Applicant or Authorized Agent is not present, the Chair shall ascertain whether the Clerk has notified the Applicant of the time and place of hearing. If the notice has been given, the application shall be denied for lack of appearance. If the notice has not been given, the hearing shall be postponed to a later date and the Clerk directed to give proper notice of the new hearing date to the Applicant. A denial

for lack of appearance by the Applicant is not a decision on the merits of the application and reconsideration of the denial may occur as provided in Local Rule V.B, below.

- 3) Introduction to the Proceeding: If the Applicant is present, the Chair shall announce the nature of the application, the assessed value as it appears on the local roll, and the Applicant's opinion of the value of the property. The Chair shall then state the issues the AAB has been requested to determine, inquire as to whether any agreements or stipulations have been agreed to by the parties, and briefly explain the hearing procedure to the parties. The parties will then be given the opportunity to ask any procedural questions.
- 4) Swearing of Witnesses: The Clerk shall administer the oath to the parties and any other persons assembled to be called as witnesses. Where a witness objects to taking the oath, that witness may affirm that he or she will tell the truth, the whole truth, and nothing but the truth under the penalty of perjury.
- 5) Burden of Proof: If there is any disagreement as to: 1) the issues before the AAB, 2) which party has the burden of proof, or 3) any other legal issue that would affect the order or nature of the hearing, the AAB shall give both parties the opportunity to present legal argument and factual evidence *solely* in regard to that legal or procedural issue, which it shall decide based on the record before moving forward with the hearing to opening statements.
- 6) Opening Statements: Both parties shall have the opportunity to make an optional opening statement, the duration of which may be reasonably limited by the AAB. Either party may waive this opportunity, but the Chair shall first offer the opportunity to the party with the burden of proof. The opening statement should briefly describe the property or properties that are the subject of the appeal and outline the facts that the party will demonstrate during its presentation of evidence. The opening statement is *not evidence* and should not include argument, but should merely be a brief preview of the party's presentation.
- 7) Presentation of Evidence:
 - a) Order of Presentation- For appeals where the Applicant has the burden of proof, the AAB shall require the Applicant to present his or her evidence first. The Assessor and the AAB may conduct a cross-examination after each piece of evidence or witness presented by the Applicant. When the Applicant is finished presenting evidence and all cross-examination has been conducted, the AAB shall then determine whether the Applicant has presented sufficient evidence supporting his or her position. If the Applicant fails to present evidence sufficient to rebut the correctness of the assessed value, the AAB will, at the request of the Assessor, dismiss the appeal without requiring the Assessor to provide evidence substantiating the assessed value. In the event the Applicant has presented sufficient evidence, the AAB shall then require the Assessor to present his or her evidence and the Applicant and the

AAB may conduct a cross-examination after each piece of evidence or witness presented by Assessor. For appeals where the Assessor has the burden of proof, the order of presentation is reversed and if the Assessor fails to present evidence sufficient to rebut the presumption, the AAB should rule in favor of the Applicant if there is substantial evidence in the record to support the Applicant's value.

- b) Admissibility of Evidence- Assessment appeal hearings are not conducted according to technical rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs. However it is in the best interests of the parties to be as concise as possible when presenting their evidence. Failure to enter a timely objection to evidence constitutes a waiver of that objection.
- c) Presentation of Documentary Evidence- The parties should introduce documents as evidence at the outset of their respective presentations by verbally identifying them for the record and then providing the Clerk with seven sets of all documents to be introduced.
 - (i) The Clerk shall distribute one copy of each document or set of documents to each of the AAB members, one copy to the AAB's counsel, and two copies to the opposing party and shall keep one copy for the record.
 - (ii) If a party fails to bring the required number of copies, the Chair may, on his or her own motion, postpone or continue the hearing or direct the Clerk to make additional copies at that party's expense. If the Chair chooses to postpone the hearing, said postponement shall constitute, for purposes of Rule III.C above, a request for postponement by the party failing to supply the required number of copies. If the Clerk is instead directed to make copies, she or he will collect the appropriate photocopying charges as set forth by applicable law prior to the admission of said documents as evidence.
 - (iii) Each party will be given a reasonable opportunity to review and object to any document introduced as evidence prior to the AAB's admission of the document into evidence.
 - (iv) Once documentary evidence has been admitted, the opposing party and the AAB shall have the opportunity to conduct a cross-examination in regard to that evidence.
- d) Testimonial Evidence- All testimony shall be taken under oath or affirmation. Once the party presenting evidence has directly examined a witness, the opposing party and the AAB shall have the opportunity to cross-examine that witness before the presenting party calls another witness to testify. At the discretion of the AAB, the presenting party may then conduct a redirect examination of the witness.

- e) Evidence of Comparable Sales- If the evidence includes data on sales of comparable properties, the data will be rejected unless the sales closed no more than 90 days after the valuation date. Applicants and Authorized Agents should be prepared to answer questions about the comparable properties.
- f) Written Opinions of Value- If any party intends to offer in evidence at the hearing a written opinion of value, including, but not limited to an appraisal report, that party shall cause the author of the written opinion of value or appraisal report, to be present at the hearing and to be available for cross examination by the other party and by members of the AAB. Notwithstanding the foregoing, the parties may stipulate to the admissibility of the written opinion of value or appraisal report or portion thereof without the presence of the author.
- g) Greater Than Roll Value- When the Assessor requests the AAB find a higher assessed value than he or she placed on the roll and offers evidence to support the higher value, the Chair shall determine whether or not the Assessor gave notice in writing to the Applicant by personal delivery or by deposit in the United States mail directed to the address given on the application. If notice and a copy of the evidence offered have been supplied at least 10 days prior to the hearing the Assessor may introduce such evidence at the hearing. The foregoing notice requirement shall not prohibit the AAB from a finding of a higher assessed value when it has not been requested by the Assessor.
- h) Qualifications of Assessor's Appraisers Presumed- The AAB hereby finds and declares that the Assessor's presentation of evidence to qualify the Assessor's appraisers as experts constitutes a waste of administrative resources. There shall be a rebuttable presumption that the Assessor's appraisers are qualified to render expert testimony concerning valuation issues.
- i) Receipt of Evidence Outside of Hearing- No member of the AAB shall, after an Application for equalization has been filed with the county, solicit or receive evidence outside of the public hearing relating to said application or knowingly view the property that is the subject of the appeal. If a AAB member has personal knowledge of a matter before the AAB, other than the type which could lead to potential recusal or disqualification, then at the appropriate time during the hearing, the AAB member shall publicly report such fact (e.g., knowledge of neighboring properties).
- 8) Closing and Rebuttal Arguments: After both parties have had an opportunity to present their cases and cross-examine each other's evidence, the evidentiary portion of the hearing is closed. The AAB shall then allow both parties to present optional closing arguments, the duration of which may be reasonably limited by the AAB. Either party may waive this opportunity, but the party with the burden of proof shall have the right to make a closing argument first. The opposing party shall then have the right to make a closing argument, to which the party with the burden of proof may make a rebuttal

argument, not to exceed one minute unless otherwise allowed by the AAB.

H. **Decision Process** The AAB must render a decision on each application over which it has jurisdiction after a properly conducted hearing on the matters in issue. Unless the hearing is bifurcated, the decision must dispose of all issues raised in the application that are within the jurisdiction of the AAB. The AAB shall provide to the Clerk such details as are necessary for the implementation of the AAB's decision.

- 1) Quorum and Vote Required: No hearing before the AAB shall be held unless two members of the AAB are present. A hearing must be held before the full AAB if either the Applicant or the Assessor so demands. In any case wherein the hearing takes place before less than the full AAB, the parties may stipulate that the absent member may read or otherwise familiarize himself or herself with the record and participate in the vote on the decision. No decision, determination, or order shall be made by the AAB by an affirmative vote of less than two members of the AAB. Except as otherwise provided herein, only those members who have been in attendance throughout the hearing may rule on the decision.
- 2) Appropriate Use of Valuation Methods: The goal of the AAB is to make a determination of the full value of the property under appeal, or any other issue that is properly before the AAB, or that is necessary to determine the full value of the property. Any valuation of property involves the following three fundamental considerations and must be supported by a preponderance of the evidence presented at the hearing:
 - a) Identification of the Appraisal Unit- The AAB shall determine the classification, amount, and description of the property that is the subject of the hearing. An appraisal unit of property is a collection of assets that function together, and that persons in the marketplace commonly buy and sell as a single unit or that is normally valued in the marketplace separately from other property, or that is specifically designated as such by law. When an application for review includes only a portion of an appraisal unit, whether real property, personal property, or both, the AAB may nevertheless determine the full value, classification, or other facts relating to other portions that have undergone a change in ownership, new construction or a change in value. Additionally, the AAB shall determine the full value of the entire appraisal unit whenever that is necessary to the determination of the full value of any portion thereof.
 - b) Defining Full Value- Generally, the full value is equivalent to the fair market value, however there are some circumstances in which the AAB is required to find a full value that is different from the fair market value.
 - c) Determination of the Proper Appraisal Method- The AAB shall consider evidence of value derived by the use of any of the valuation methods described in the State Board Rules, but must determine the full value by using the appraisal method or methods most appropriate for the type of property in dispute. In addition, the AAB must determine whether the method(s) used was (were) properly applied,

considering the type of property assessed, governmentally imposed land use restrictions, and any recorded conservation easements as described in Civil Code section 815.1 et seq., by examining the factual data, the presumptions, and the estimates relied upon. The AAB, the Applicant and appraisal witnesses shall be bound by the same principles of valuation that are legally applicable to the Assessor.

- (i) Comparative Sales Approach- When valuing a property by comparison with sales of other properties, the AAB shall consider only those sales that, in its judgment, involve properties similar in size, quality, age, condition, utility, amenities, site location, legally permitted use or other physical attributes to the property being valued. When valuing property for purposes of either the regular roll or the supplemental roll, the AAB shall not consider a sale if it occurred more than ninety (90) days after the date for which the value is being estimated. The provisions for exclusion of any sale occurring more than 90 days after the valuation date do not apply to the sale of the subject property.
- 3) Independent Valuation: The AAB is not required to choose between the opinions of value promoted by the parties to the appeal, but shall make its own determination of value based upon the evidence properly admitted at the hearing. The AAB's authority to determine the full value of property or other issues is not predicated on the filing of an application nor limited by the Applicant's request for relief.
- 4) Decision Based on Evidence: The AAB may act only upon the basis of proper evidence admitted into the record. AAB members may not act or decide an application based upon consideration of prior knowledge of the subject property, information presented outside of the hearing, or personal research. In weighing evidence, the AAB shall apply the same evidentiary standard to the testimony and documentary evidence presented by the Applicant and the Assessor. No greater relief may be granted than is justified by the evidence produced during the hearing.
- 5) Impact of Application Denial: A motion and order to deny an application for reduction in an assessment or any portion thereof, because of the nonappearance of the Applicant or Authorized Agent at the pre-hearing or at the hearing or because of the Applicant's failure to carry his burden of proof, shall be deemed to be a determination or finding that the full value of the property which is the subject of the application or part thereof is as determined by the Assessor and further that the assessed value of said property shall remain as set forth on the assessment roll of the County.

V. AFTER THE APPEAL HEARING

- A. **Notice of Decision** The AAB may announce its decision to the parties at the conclusion of the hearing, or it may take the matter under submission. The decision becomes final when:

- 1) The vote is entered into the record at the conclusion of the hearing provided no findings of fact are requested by either party, and all parties are present at the hearing or the hearing is subject to stipulation by both parties. The AAB may provide a written notice of the decision.
- 2) A written notice of the decision is issued provided no findings of fact are requested by either party, and the decision is taken under submission by the AAB at the conclusion of the hearing. The AAB shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing. The Clerk shall notify the Applicant in writing of the decision of the AAB by United States mail addressed to the Applicant or Authorized Agent at the address given in the application.
- 3) A written notice of the decision is issued or the findings of fact are issued, whichever is earlier, provided findings of fact are requested. The AAB shall issue a written notice of the decision no later than 120 days after the conclusion of the hearing. If so requested by an Applicant or an Applicant's agent, the determination shall become final upon issuance of the findings of fact which the AAB shall issue no later than 180 days after the conclusion of the hearing. Such a request must be made by the Applicant or the Applicant's agent prior to or at the conclusion of the hearing. If the conclusion of the hearing is within 180 days of the expiration of the two-year period specified in section 1604 of the Revenue and Taxation Code, the Applicant shall agree in writing to extend the two-year period. The extension shall be for a period equal to 180 days from the date of the conclusion of the hearing.

B. Reconsideration & Rehearing The decision of the AAB upon an application is final. The AAB shall not rehear or reconsider an application or modify a decision, except as hereinafter provided:

- 1) Clerical Error- The AAB may modify a decision which contains a ministerial clerical error. In these instances, the Clerk shall provide a summary of the error and a recommendation for correction to the AAB who originally decided the application in question.
- 2) Lack of Appearance Reconsideration- In addition, the AAB may reconsider an application denied solely because of the nonappearance of the Applicant at the scheduled hearing, if the Applicant:
 - a) files a completed "Request for Reconsideration of Assessment Appeal" form, available on the Clerk's website, with the Clerk within thirty (30) days from the date of mailing of notification of denial due to nonappearance; and
 - b) furnishes evidence establishing, to the satisfaction of the AAB, excusable good cause for the failure to appear or to make a timely request for postponement.

Upon the filing of a complete and timely "Request for Reconsideration of Assessment

Appeal” form, the Clerk shall set the matter for Hearing solely on the question of excuse for lack of appearance. If the lack of appearance is found to be the result of unforeseen and compelling circumstances arising in such a manner as to make a timely request for postponement impossible or impracticable, the request for reinstatement will be granted and the application will be rescheduled for a hearing on the merits.

Applicants who fail to request reconsideration within the period set, or whose requests for reconsideration are denied, may refile an assessment appeal of the base year value during the next regular filing period in accordance with Revenue and Taxation Code section 80.

- C. **Judicial Review** Judicial review of the decisions of the AAB may be sought by means of a suit for refund of property taxes erroneously or illegally collected brought under Revenue and Taxation Code Sections 5141-5142.
- 1) In order to seek review of a AAB decision, it is necessary to obtain findings of fact from the AAB (as provided in Rule 3K) and to make a request in writing for a copy of the tape recorded transcript of proceedings within sixty (60) days of the date of decision (Revenue and Taxation Section 1610). Upon the deposit of reasonable costs, the Clerk will arrange for a transcript to be created and certify typed transcripts made from the tape recorded record.
 - 2) If the Applicant has not filed a claim for refund of taxes as part of the assessment appeal, the Applicant is required to file a claim for property tax refund with the AAB of Supervisors of the County of Inyo under the provisions of Revenue and Taxation Code section 5097. This section requires that a person seeking a tax refund submit a claim, verified under oath, the facts of the dispute with the County and the amount of taxes sought to be refunded.
 - 3) Upon rejection of the claim by action of the Board of Supervisors or upon denial of the assessment appeal (if the refund claim is filed as part of the assessment appeal), the Applicant has a period of six (6) months to file a suit for refund of taxes in the Inyo County Superior Court.
 - 4) Because of the legal requirements that must be satisfied in order to successfully pursue a property tax refund suit, Applicants contemplating suit should promptly seek competent professional legal advice.
- D. **Retention of Records** Assessment appeals records, including applications and related documents, will be retained for no less than five years after final decision by the AAB.

APPENDIX A

See Clerk for Samples of Moving Papers

**PAUL N. BRUCE
2510 SUNSET DRIVE
BISHOP, CA 93514
OCTOBER29,2024**

Board of Supervisor, County of Inyo, CA

Post Office Drawer N

Independence, Ca 93526

Subject: Appointment to Inyo County Assessment Appeals Board

Honorable Members of the Inyo County Board of Supervisors:

In June of this year, Dave Stottlemire, the Inyo County Assessor, contacted me and advised that the Inyo County Board of Supervisors was considering appointing an Inyo County Assessment Appeals Boards (AAB) separate from the Inyo County Board of Supervisors. This AAB would hear and determine assessment appeals issues on property located in Inyo County. He provided me with materials regarding the make up, function, jurisdiction, and training requirements for such an AAB. I reviewed those materials and advised Mr. Stottlemire that I would be interested in serving on an Assessment Appeals Board for Inyo County.

I was recently advised that the Board of Supervisors was interested in moving forward to create such an AAB for Inyo County. I believe that I meet the statutory requirements to be a member of such AAB by virtue of being an Attorney who has experience handling and advising on Assessment Appeals matters while serving as a Deputy County Counsel for San Diego County from 1979 to 1989, and as the Assistant County Counsel and County Counsel for Inyo County from 1989 to 2009. I believe that this legal experience would provide me a good basis to properly carry out the duties and functions of the Inyo County Assess Appeals Board.

I am willing to complete all required training to serve as a member of the Inyo County AAB. I am willing and able to devote the time and effort to serve on the AAB. My goal would be to make the Inyo County AAB a successful County government board which:

- Functions efficiently within the perimeters of its governing laws, rules and regulations;
- Is impartial and without conflicts of interest;
- Insures that each hearing is conducted as scheduled , and in a civil manner, without rude, harassing, or threatening language or conduct;
- Treats each Applicant, as well as the Assessor or his representative, with respect, ensuring that each has had a full, fair and equal opportunity to be heard and to present relevant evidence;
- Has the laws, rules and regulations governing property assessment, including those pertaining to the functioning of the AAB, explained in the hearing in a manner that can be easily understood;
- Has the Assessor or his representative at the AAB hearing, state on the record, their qualification, education, and experience which qualifies them to offer their opinion as to the proper assessed value of the property in question, including but not limited to, applicable governing laws, rules or regulations, the proper valuation method, proper supporting evidence, and supporting calculations;
- Insures that both the Assessor or his representative, and the Applicant, has full, fair and equal opportunity to present evidence, including to introduce documents, call witnesses, cross examine witnesses, request explanations, to make a closing argument and response to the opposing party's closing argument; and

- Provides the decision of the AAB in a timely manner.

I am a 35 year resident of Inyo County, and have been an Appointed Officer of Inyo County for 20 years before my retirement as County Counsel. I am familiar with the County, and all of its communities. It would be my honor to serve our county, its communities and residents as an appointed member of the Inyo County Assessment Appeals Board.

I will be happy to attend any Board of Supervisor's meeting where my appointment to the Inyo County AAB is under consideration, to answer any question Board Members, the Assessor, or members of the public may have regarding my qualifications. Please have the Board Clerk advise me of the scheduled meeting date. I will give the Board Clerk my contact information.

Thank you for considering me for appointment to Inyo County's Assessment Appeals Board.

Sincerely,

Paul N. Bruce

TERRY K. WALKER

1488 Bear Creek Drive
Bishop, CA 93514
760.920.4999
TKWlaw@aol.com

October 28, 2024

Inyo County Board of Supervisors
P.O. Box N
Independence, CA 93526

DARCY ELLIS
dellis@inyocounty.us,

Re: Letter of Interest - Assessment Appeals Board

Attention: Board of Supervisors

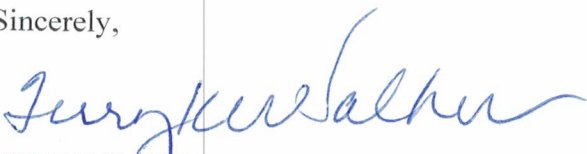
Dear Board:

I am advised that the Board of Supervisors is looking for qualified individuals to sit on the Inyo County Assessment Appeals Board.

I am currently licensed and in good standing with the California State Bar Association, License No. 300261. Pursuant to the California Revenue and Taxation Code, as an attorney, I meet the qualifications to serve on the Assessment Appeals Board and am interested in filling one of the vacant positions.

Please let me know if you would like to discuss this further.

Sincerely,



TERRY K. WALKER, ESQ.

TKW:

From: stan smith <usestan@earthlink.net>

Sent: Friday, October 25, 2024 12:51 PM

To: Darcy Ellis <dellis@inyocounty.us>

Cc: stan smith <usestan@earthlink.net>

Subject: Letter of interest in serving on Assessment Appeals Board for Inyo County

Inyo County Board of Supervisors

I would like to express my interest in serving on the Inyo County Assessment Appeals Board and getting appointed as a member of the AAB.

My professional background includes 35 years in Inyo County and being owner/broker of Pleasant Valley Associates Real Estate. I have professional credits including education and instruction in appraisal for residential and commercial real estate. With the property transactions and related client consulting service in Inyo County since we moved here in 1985 I believe I have a comprehensive background involving Inyo County's operations, its planning and zoning and related uses, the development process and taxation.

And I've been involved with city and county economic development and its impacts in Napa, Sonoma, Marin, Alameda counties, as well as the City of Santa Monica and Santa Rosa in particular.

I look forward to your review of my credentials and interest in becoming an appointee to the Inyo County Assessment Appeals Board. Any questions you might have or further information regarding background and specifics, please don't hesitate to contact me and ask.

Sincerely,

Stan Smith
Pleasant Valley Associates Real Estate
187 West Line St., Suite A
Bishop, CA 93514
<usestan@earthlink.net>
760-USE-STAN



119 MacIver Street, Suite G
Bishop, CA 93514

(760) 872-1122 Phone
(877) 886-7272 Fax
info@sierracpa.com

October 24, 2024

Inyo County Board of Supervisors
PO Box N
Independence, CA 93526

RE: Assessment Appeals Board

I have been a Certified Public Accountant for 52 years and believe I meet the requirements "Per California Revenue and Taxation Code" outlined in the Notice of Vacancy.

Please accept this letter as expression of being "interested in serving on the Assessment Appeals Board."

Sincerely,

A handwritten signature in blue ink, appearing to read 'Randall W. Van Tassell', is written over a horizontal line.

Randall W Van Tassell

Assessment Appeals Board



Jenifer Castaneda <jen@blueskylonepine.com>

To ● Darcy Ellis

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [...](#)

Mon 11/18/2024 1:11 PM

You don't often get email from jen@blueskylonepine.com. [Learn why this is important](#)

Hello Darcy, this is Jenifer Castaneda, Broker/Owner of Blue Sky Real Estate. I am interested in serving on the Assessment Appeals Board.

I have been licensed in real estate for 37+ years and believe that I would be an asset to the board. Thank you for your consideration.

Jenifer Castaneda

Blue Sky Real Estate

760 920-3535 Cell

139 N. Jackson St

PO Box 751

Lone Pine, CA 93545

760 876-1000

760 875-6038 fax

Jen@BlueSkyLonePine.com



INYO COUNTY BOARD OF SUPERVISORS

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NATE GREENBERG

COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-900

Budget Amendment for Transient Occupancy Tax District 5 Improvement Fund County Administrator - Budget ACTION REQUIRED

ITEM SUBMITTED BY

Nate Greenberg, County Administrative Officer

ITEM PRESENTED BY

Nate Greenberg, County Administrative Officer

RECOMMENDED ACTION:

A) Amend the Fiscal Year 2024-2025 TOT DIST 5 IMPRV FUND Budget (510407) as follows:
Increase estimated revenue in Operating Transfer In (4998) by \$167,749 and increase appropriation in Other Agency Contribution (5539) by \$167,749 (4/5ths vote required); and
B) Revise the TOT District Improvement Fund Budget Policy that was established in December 2022 per the recommendations included in the attached "Revision 1" version.

BACKGROUND / SUMMARY / JUSTIFICATION:

During its December 20, 2022 meeting, the Board approved the new Transient Occupancy Tax (TOT) District Improvement Fund (TOTDIF) Budget Policy, which moved the funds that were previously retained by TOT Operators (such as hotels and motels) to instead have them remitted to the County as part of their standard TOT remittal. These funds (which are held in a separate, dedicated trust) are reserved for the purpose of investing in projects or other initiatives which improve the experience of residents and visitors throughout the County.

This budget amendment will allow the current 5th District Supervisor to participate in the allocation of funds which were collected for the 5th district during the 2022-2023 Fiscal Year prior to his retirement on December 30, 2024.

In addition, this item requests revisions to the current policy for TOTDIF, as follows:

- Provides additional flexibility as to how the funds may be disbursed
- Clarifies unacceptable uses (such as salaries and political activities)
- Aligns the request of funds with the budget process moving forward

FISCAL IMPACT:

Funding Source	Non-General Fund	Budget Unit	510407
Budgeted?	Yes, with this budget amendment	Object Code	4998,5539

Recurrence	One-time	Sole Source?	N/A
If Sole Source, provide justification below			
Current Fiscal Year Impact			
\$167,749 of funds will be transferred through this agenda item. However, there is no immediate fiscal impact as these funds have already been collected and set aside.			
Future Fiscal Year Impacts			
None			
Additional Information			

ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:
 The Board could choose not to approve the budget amendment, or to delay the action on this item until a later date. This is not advised as the funds have been set aside specifically for the purpose of allowing a sitting Supervisor to focus them on community enhancement projects or efforts of their choice. Given the impending retirement of District 5 Supervisor Matt Kingsley, staff is recommending this action take place prior to his leaving the Board. Additionally, the Board could provide different direction than what is recommended as part of the proposed revised Transient Occupancy Tax District Improvement Fund Policy.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:
 Board of Supervisors; Auditor-Controller; Treasurer-Tax Collector

STRATEGIC PLAN ALIGNMENT:
Thriving Communities | Community Revitalization Through Effective Planning
Thriving Communities | Community Supporting Infrastructure Improvements
Thriving Communities | Quality Parks and Recreation Amenities
Thriving Communities | Enhanced Transportation Services
Thriving Communities | Climate Resilience and Natural Resource Protection
High Quality Services | High-Quality County Government Services
High Quality Services | Improved Access to Government

APPROVALS:

Denelle Carrington	Created/Initiated - 11/25/2024
Darcy Ellis	Approved - 11/25/2024
Denelle Carrington	Approved - 11/26/2024
Amy Shepherd	Approved - 11/27/2024
Nate Greenberg	Approved - 12/5/2024
Keri Oney	Approved - 12/5/2024
John Vallejo	Approved - 12/5/2024
Amy Shepherd	Approved - 12/5/2024
Nate Greenberg	Final Approval - 12/5/2024

ATTACHMENTS:

1. Transient Occupancy Tax District Improvement Fund Budget Policy - December 2024



TOT DISTRICT IMPROVEMENT FUND

BUDGET POLICY

REV 1 - DECEMBER 20222024



BACKGROUND

On September 27, 2022, the Inyo County Board of Supervisors repealed the Transient Occupancy Tax (TOT) Operator Allowance. Upon repeal, the funds which were previously retained by TOT Operators will instead be remitted to the County as part of their TOT remittal and placed in an assigned fund, herein referred to as the TOT District Improvement Fund (TOTDIF).

These funds are reserved for the purpose of investing in initiatives which improve the experience of residents and visitors throughout the County. The funds may be used for a wide variety of projects, including but not limited to, infrastructure, tourism and marketing efforts, or other community-oriented projects.

METHODOLOGY

- 4% of all TOT collected from remitters will be deposited into a stand-alone TOT District Improvement Fund.
- TOT will be tracked based on the Supervisorial District in which it was collected and reviewed on an annual basis as the next Fiscal Year's budget is being developed.
- A report showing existing fund balance and annual revenue received by District will be made available annually or upon request.
- Regardless of the amount of revenue realized, each District will be guaranteed a minimum base TOTDIF allocation of \$5,000 each year.
- If a District does not generate at least \$5,000, the funds necessary to make up the difference between the dollar amount realized and \$5,000 will come from the highest grossing District's allocation.

USAGE GUIDELINES

- This policy becomes effective on July 1 December 10, 20234 and remains effective until repealed or replaced by the Inyo County Board of Supervisors.
- The TOTDIF funds will be used for community projects, tourism-related activities, or other efforts which generally enhance the experience of residents and visitors.
- Funds are reserved for use within the District from which they are collected. However, any District Supervisor may support spending any portion of their funds on a project which benefits another District or the County as a whole.
- TOTDIF funds may be ~~applied-requested~~ allocated during the normal budget process for and use d each fiscal year, or held in reserve to accumulate for future use within the District. [The Board, by 4/5ths vote, may allocate TOTDIF funds outside of the regular budget process.](#)
- Projects may be one-time, and/or sustainment in nature.
- Funds may be ~~applied-requested for~~ on an annual basis, [and used to support one-time or ongoing project concepts, including but not limited to:](#)

- Outside Agency Contributions that delivery community benefits
 - Support for County-led project or initiative
 - Dedication of funds to a Community Project Sponsorship Program following the same general guidelines and timeframe of the Community Project Sponsorship Program (CPSP) or Grants in Support Program (GISP).
- Applications for use of funds will be submitted alongside other CPSP grants, however, projects will only be competitive within the District based on the funds available. Funds may never be used to support salaries, political, or campaign related activities
- The Supervisor for the District in which an application is received will be asked to review applications for projects within their jurisdiction along with the County Administrator and other staff as deemed appropriate.



INYO COUNTY BOARD OF SUPERVISORS

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NATE GREENBERG

COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



AGENDA ITEM REQUEST FORM

December 10, 2024

Reference ID:
2024-929

Memorandum of Understanding Between the City of Bishop and the County of Inyo for Supporting Bishop City Park Field #6 Improvements

County Administrator

ACTION REQUIRED

ITEM SUBMITTED BY

Nate Greenberg, County Administrative Officer

ITEM PRESENTED BY

Nate Greenberg, County Administrative Officer

RECOMMENDED ACTION:

- A) Approve the Memorandum of Understanding (MOU) Between the City of Bishop and the County of Inyo Concerning the Field 6 Enhancement Project and authorize the Chairperson to sign; and
B) Approve the payment of \$250,000 upon receipt of the invoice from the City of Bishop.

BACKGROUND / SUMMARY / JUSTIFICATION:

The City of Bishop provides athletic fields for organized sports groups and residents throughout the Bishop area at the Bishop City Park. Among those is Field #6, which is located on the back side of the park, adjacent to Hanby Street. The City has an active project to enhance that playing field by replacing and upgrading existing turf as well as installing lighting so that field may be usable outside of daylight hours. The City approached Inyo County to request its financial partnership in support of this project, which is anticipated to cost at least \$1,000,000.

This item requests approval of a Memorandum of Understanding, as well as the authority to contribute \$250,000 in support of this project.

FISCAL IMPACT:

Funding Source	Non-General Fund	Budget Unit	640299 - LATCF
Budgeted?	Yes	Object Code	5539 - Other Agency Contribution
Recurrence	One-Time Expenditure	Sole Source?	N/A

If Sole Source, provide justification below

Current Fiscal Year Impact

The City of Bishop will be invoicing the County \$250,000 thirty days after this MOU is signed.

Future Fiscal Year Impacts

This is a one-time payment - there will be no future fiscal impact.

Additional Information**ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:**

Your Board could choose not to approve the Memorandum of Understanding and payment of invoice. This is not recommended as this project concept has been in discussion with the City for quite some time, was previously discussed with your Board, will provide a significant enhancement to the youth recreation facilities available to our constituents, and the funding has been included in the Fiscal Year 2024-2025 Budget.

OTHER DEPARTMENT OR AGENCY INVOLVEMENT:

City of Bishop

STRATEGIC PLAN ALIGNMENT:

Thriving Communities | Highest and Best use of Property

Thriving Communities | Quality Parks and Recreation Amenities

APPROVALS:

Denelle Carrington	Created/Initiated - 12/2/2024
Darcy Ellis	Approved - 12/3/2024
Nate Greenberg	Approved - 12/4/2024
Keri Oney	Approved - 12/4/2024
John Vallejo	Approved - 12/5/2024
Amy Shepherd	Approved - 12/5/2024
Nate Greenberg	Final Approval - 12/5/2024

ATTACHMENTS:

1. Field 6 Memorandum of Understanding

Memorandum of Understanding (MOU)
Between the City of Bishop and the County of Inyo Concerning
The Field 6 Enhancement Project

WHEREAS, the County of Inyo ("County") and the City of Bishop ("City") both have an interest in providing organized recreational opportunities in the Bishop area; and

WHEREAS, the City operates and maintains the Bishop City Park; and

WHEREAS, the Bishop City Park provides athletic fields for organized sports groups and residents throughout the Bishop area which also benefit Inyo County constituents; and

WHEREAS, the parties desire to implement the Field 6 Enhancement Project to expand and improve the athletic fields located in the Bishop City Park.

Now, therefore, the County of Inyo and the City of Bishop agree as follows:

1. The Field 6 Enhancement project will consist of:
 - a. Development of two full sized soccer fields constructed to standard.
 - b. Analysis of natural turf vs artificial turf, including considerations such as benefits and drawbacks, maintenance, construction cost and replacement cost. Conduct a Life-Cycle Cost Analysis comparing the two options, including consideration of the benefit from any potential water savings from the use of artificial turf versus natural turf.
 - c. Potential turf and soil removal and overall turf replacement.
 - d. Potential design and installation of new irrigation with the potential to reuse some of the existing. Create an Irrigation System that is adequate to operating pressure at existing Main-Line and meets California (MWELO) standards.
 - e. New electrical service including service extension from Field 2 location. Provide lighting that is compliant with Sports Field standards.
 - f. Perimeter fencing and landscaping, including shade trees if possible.
 - g. Optional development of grandstand area with shade structure, including ADA compliant paths of travel from parking areas.
2. The City of Bishop will contract for the design and construction of the Field 6 Enhancement Project. The total project cost is estimated to be around \$1,000,000.
3. The County will contribute \$250,000 towards the Field 6 Enhancement project. County contributed funds will pay for a portion of the services necessary to implement this project. The City shall invoice the County for the full amount of this

agreement within 30-days of the execution of this agreement. Payment will be due to the City within 30-days of the invoice issuance.

4. The County's payment is made contingent upon the City's substantial completion of the Field 6 Enhancement project within 5 years of the effective date of this MOU. If the City fails to achieve substantial completion of the Field 6 Enhancement project within 5 years of the effective date of this MOU, the City shall reimburse to the County those funds contributed by the County pursuant to this MOU.
5. The Parties to this Agreement acknowledge that the County's participation in this MOU is purely to offset the cost of the City's project given the public benefit to the County from the City of Bishop's Field 6 Enhancement Project. The City of Bishop shall hold harmless, defend and indemnify County and its officers, officials, employees and volunteers from and against liability, loss, damage, expense, costs arising out of or in connection with The City of Bishop's implementation of the Field 6 Enhancement Project, performance of work hereunder or its failure to comply with any of its obligations contained in any related agreement or provision of law, including, but not limited to, CEQA, Prevailing Wage, and other laws. The City's obligations hereunder shall survive the termination of this MOU.
6. This MOU shall take effect when it is signed by authorized representatives of the City and the County. It shall remain in effect for 5 years thereafter or until substantial completion of the Field 6 Enhancement Project, whichever is sooner.
7. This MOU shall be administered on behalf of the City and the County by the following persons, to whom any notices or correspondence concerning the MOU shall be directed. If these persons are succeeded in their positions, the succeeding persons shall take on the administration of this MOU.

City of Bishop:

Nora Gamino, Director of Public Works
377 West Line Street Bishop, California 93514
760-873-8458
ngamino@cityofbishop.ca.gov

Inyo County:

Nate Greenberg, County Administrator
Independence, California 93526
760-937-1209
ngreenberg@inyocounty.us

8. This document constitutes a complete understanding between the County and the City and any modification will not be in force and effect until such modification is reduced to writing and signed by all parties.

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS
THIS _____ DAY OF _____, _____.

COUNTY OF INYO

CITY OF BISHOP

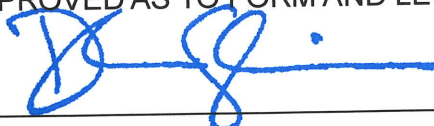
By: _____

By:  _____

APPROVED AS TO FORM AND LEGALITY:

APPROVED AS TO FORM AND LEGALITY:


John-Carl Vallejo (Dec 2, 2024 13:32 PST)



County Counsel

City Attorney

APPROVED AS TO ACCOUNTING FORM:



County Auditor