



STATE OF CALIFORNIA, COUNTY OF SIERRA
BOARD OF SUPERVISORS
AGENDA
REGULAR MEETING

Lee Adams, Chair, District 1

P.O. Box 1 - Downieville, CA 95936 - 530-289-3506 - supervisor1@sierracounty.ca.gov

Peter W. Huebner, Vice-Chair, District 2

P.O. Box 349 - Sierra City, CA 96125 - 530-862-1004 - supervisor2@sierracounty.ca.gov

Paul Roen, District 3

P.O. Box 43 - Calpine, CA - 209-479-2770 - supervisor3@sierracounty.ca.gov

Jim Beard, District 4

P.O. Box 1140 - Loyalton, CA 96118 - 530-414-8126 - jbeard@sierracounty.ca.gov

Scott A. Schlefstein, District 5

P.O. Box 192 - Loyalton, CA 96118 - 530-993-4900 - supervisor5@sierracounty.ca.gov

The Sierra County Board of Supervisors will meet in regular session commencing at 9:00 a.m. on November 1, 2016 in the Board of Supervisors' Chambers, Courthouse, Downieville, CA. This meeting will be recorded for posting on the Board of Supervisors' website at www.sierracounty.ca.gov.

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information. In addition, a person with a disability who requires a modification or accommodation, in order to participate in a public meeting should telephone or otherwise contact the Clerk of the Board as soon as possible and at least 48 hours prior to the meeting. The Clerk of the Board may be reached at 530-289-3295 or at the following addresses:

Heather Foster
Clerk of the Board of Supervisors
County of Sierra
100 Courthouse Square, Room 11
P.O. Drawer D
Downieville, CA 95936
clerk-recorder@sierracounty.ca.gov

All items posted on the agenda, including under correspondence, may be acted upon by the Board of Supervisors. However, matters under committee reports and department manager's reports may be briefly addressed by the Board or Staff but no action or discussion shall be undertaken on any item not appearing on the posted agenda. (GC 54954.2)

The Board of Supervisors may hold a Closed Session as the agenda schedule permits.

REGULAR AGENDA

1. 9:00 A.M. STANDING ORDERS

- Call to Order
- Pledge of Allegiance
- Roll Call
- Approval of Consent Agenda, Regular Agenda and Correspondence to be addressed by the Board

2. PUBLIC COMMENT OPPORTUNITY

Matters under the jurisdiction of the Board not on this posted agenda may be addressed by the general public during the Public Comment Opportunity time. No action may be taken or substantive discussion pursued on matters not on the posted agenda. Public comment is regulated by the Sierra County Board of Supervisors' Rules and Procedures. You may obtain a copy of the Public Comment rules from the Clerk. The Board limits public comment to three minutes per person and not more than three individuals addressing the same subject.

3. COMMITTEE REPORTS & ANNOUNCEMENTS

Board members will report on committee meetings and/or activities. Board members or members of the public may ask questions for clarification but no action will be taken.

4. DEPARTMENT MANAGERS' REPORTS & ANNOUNCEMENTS

Department Managers may provide brief reports on activities within their departments. Board members or members of the public may ask questions for clarification but no action will be taken.

5. FOREST SERVICE UPDATE

Update by District Ranger on items that may affect the County of Sierra.

6. HEALTH & HUMAN SERVICES

- 6.A. Approval to partner with California State University, Chico in their Master of Social Work program.

Documents:

[CSUC.pdf](#)

- 6.B. Discussion, direction, and request for payment/reimbursement for three budgeted expenditures totaling \$476.16.

Documents:

[Expenditure Direction and Request.pdf](#)

7. PUBLIC WORKS/TRANSPORTATION - TIM BEALS

- 7.A. Discussion/direction to staff on schedule for Loyalton Landfill and Solid Waste Transfer Stations during the Christmas Eve and Christmas Holiday weekend as the holidays are observed on Friday the 23rd and Monday the 26th, and 24th and 25th are on Saturday

and Sunday.

Documents:

[Holiday Schedule.ROP.pdf](#)

8. CLOSED SESSION

- 8.A. Closed Session pursuant to Government Code Section 54957 to consider employee discipline/dismissal/release.

Documents:

[Closed Session.pdf](#)

9. COUNTY COUNSEL - DAVID PRENTICE

- 9.A. Adoption of an urgency ordinance allowing the appointment of an interim Public Guardian.

Documents:

[Interim Public Guardian Ordinance.pdf](#)

- 9.B. Discussion and appointment of an interim Public Guardian for the County of Sierra.

Documents:

[Interim Public Guardian appointment.pdf](#)

10. BOARD OF SUPERVISORS

- 10.A. Discussion/direction regarding temporary organization of the Department of Health and Human Services and direction on the recruitment process for the position of Director of Health and Human Services. (CHAIR ADAMS)

Documents:

[HHS organization and recruitment.pdf](#)

- 10.B. Discussion/action regarding county costs incurred for drug enforcement activities on national forest lands and letter to Regional Forester. (CHAIR ADAMS)

Documents:

[Cultivation Trespass.pdf](#)

11. TIMED ITEMS

- 11.A. 10:00 AM SIERRA BUSINESS COUNCIL

Presentation by Paul Ahrns, Sierra Business Council Project Manager regarding energy use in Sierra County, and the goals and potential savings associated with the implementation of the Energy Action Plan (EAP).

Documents:

[Energy Action Plan.pdf](#)

- 11.B. 10:30 AM BOARD OF EQUALIZATION
Meeting of the Sierra County Board of Equalization

Call to order

- 11.B.i. Minutes from the Board of Equalization meeting held on July 19, 2016.

Documents:

[Board of Equalization minutes.pdf](#)

- 11.B.ii. Request for reconsideration of denial due to timeliness of Applications for Changed Assessment filed by Ms. Mary Moreau for APNs 015-010-005-0 & 013-110-094-0, No. 2016/2017-006 through 2016/2017-030.

Documents:

[Moreau Request for Reconsideration.pdf](#)

- 11.C. 11:30 AM RESOLUTION OF APPRECIATION
Resolution of appreciation to Nicole Kaiser for her immediate reaction resulting in the safe return of an at risk seven month old infant. (CHAIR ADAMS)

Documents:

[RESOLUTION OF APPRECIATION.pdf](#)

12. **CONSENT AGENDA**

Items placed on the Consent Agenda are of a routine and non-controversial nature and are approved by a blanket roll call vote. At the time the Consent Agenda is considered, items may be deleted from the Consent Agenda by any Board member or Department Manager and added to the Regular Agenda directed by the Chairman.

- 12.A. Authorization to recruit and fill a Social Worker Supervisor I-II position. (SOCIAL SERVICES)

Documents:

[Social Worker Supervisor.pdf](#)

- 12.B. Approval to recruit, interview and hire a replacement Public Health Assistant I-III. (SOCIAL SERVICES)

Documents:

[Public Health Assistant I-III.pdf](#)

- 12.C. Approval to recruit, interview and hire a replacement Account Technician I-III. (HEALTH & HUMAN SERVICES)

Documents:

[Account Technician I-III.pdf](#)

- 12.D. Resolution rescinding Sierra County Agreement 2016-106 due to clerical errors and approving a corrected Facilities Use Agreement with PG & E for use of a portion of the yard at the Alleghany Maintenance Facility, extending the termination date and corresponding fee for a period of six months. (PUBLIC WORKS)

Documents:

[PGE Amendment.Item.pdf](#)

- 12.E. Resolution approving Agreement for Waste Disposal with Recology Ostrom Road, Inc. to dispose of contaminated soil from a diesel spill at the Goodyears Bar Road Maintenance Shop. (PUBLIC WORKS)

Documents:

[Recology.Item.pdf](#)

- 12.F. Resolution designating the Sierra County Arts Council as the Local Arts Agency for 2017/2018. (CLERK OF THE BOARD)

Documents:

[Sierra County Arts Council.pdf](#)

- 12.G. Minutes from the regular meeting held on October 4, 2016. (CLERK-RECORDER)

Documents:

[10042016 minutes.pdf](#)

- 12.H. Minutes from the regular meeting held on October 18, 2016. (CLERK-RECORDER)

Documents:

[10182016 minutes.pdf](#)

13. CORRESPONDENCE LOG

- 13.A. Resignation letter from Laurenc DeVita for the Sierra County Citizens Committee for Solid Waste/Local Task Force.

Documents:

[Solid Waste Task Force resignation letter.pdf](#)

ADJOURN

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Health & Human Services APPROVING PARTY: Lea Salas, Assistant Director PHONE NUMBER: (530) 993-6700
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AGENDA ITEM: Approval to partner with California State University, Chico in their Master of Social Work program.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Sierra County Health and Human Services is partnering with the California State University, Chico in their Master of Social Work (MSW) program. Sierra County is one of three counties that are participating with Chico State in their program. This partnership or practicum as it's called, consists of 480 hours whereby students of which we have two, must be assigned a new program that benefits the agency and community with little or no impact fiscally. Supervision is provided by Chico State whom they have a contract with and is at no cost to the county.

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$0 N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/>Approved <input type="checkbox"/>Approved as amended <input type="checkbox"/>Adopted <input type="checkbox"/>Adopted as amended <input type="checkbox"/>Denied <input type="checkbox"/>Other <input type="checkbox"/>No Action Taken</p>	<p><input type="checkbox"/>Set public hearing For: _____ <input type="checkbox"/>Direction to: _____ <input type="checkbox"/>Referred to: _____ <input type="checkbox"/>Continued to: _____ <input type="checkbox"/>Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/>By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____



Darden Bynum, LCSW
Director

Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790

Memorandum

To: Sierra County Board of Supervisors

From: Lea Salas, Assistant Director, Health & Human Services

Reference: Agenda items

Date of memo: October 25, 2016

Date of Board Meeting: November 1, 2016

Executive summary: This memo is to request approval to partner with California State University, Chico in their Master of Social Work program.

Background information: Sierra County Health and Human Services is partnering with the California State University, Chico in their Master of Social Work (MSW) program. Sierra County is one of three counties that are participating with Chico State in their program. This partnership or practicum as it's called, consists of 480 hours whereby students of which we have two, must be assigned a new program that benefits the agency and community with little or no impact fiscally. Supervision is provided by Chico State whom they have a contract with and is at no cost to the county. The two practicums that we have chosen are; Resource Family Approval (RFA) which is a statewide mandated program that will be implemented in January 2017. The program improves the way caregivers are approved by preparing families to better meet the needs of children, in the county child welfare systems. The second practicum is the Student/Parent Navigator. This person will be collaborating with the Sierra Plumas Joint Unified School District and the Student Attendance Review Board (SARB) as an outreach vehicle in creating relationships with families to identify needs, provide linkage and timely access to appropriate services and supports. This linkage will be based on identified needs and strengths of families and be person and family centered, with a holistic approach to promote whole-person wellness of the student and family.

Fiscal Impact: This is an existing funded position within Health & Human Services and has no new implications for funding.

Recommendation: I respectfully request Board approval of this partnership with California State University, Chico.

Student Placement Agreement

This agreement ("Agreement") is between the Trustees of the California State University on behalf of California State University, Chico ("University") and Sierra County Social Services ("Organization"). In consideration of the mutual promises set forth below, the University and Organization ("Parties") agree as follows:

I. Organization's Responsibilities

- A. Identify the student's supervisor. The supervisor agrees to meet with the student regularly to facilitate the student's learning experience, provide support, review progress on assigned tasks, verify service hours and give feedback.
- B. Provide an orientation that includes a site tour; an introduction to staff; a description of the characteristics of and risks associated with the Organization's operations, services and/or clients; a discussion concerning safety policies and emergency procedures; patient confidentiality and HIPAA privacy and security (if applicable); and information detailing where students check in and how they log their time.
- C. Provide student with a written description of the student's tasks and responsibilities.
- D. Provide appropriate training, equipment, materials and work area for students prior to students performing assigned tasks or working with the Organization's clients.
- E. Inform student of the need for a background check, fingerprinting and/or a tuberculosis test (if applicable); obtain the student's fingerprints, background check and/or tuberculosis test (if applicable); and maintain the confidentiality of any results as required by federal and state law.
- F. Evaluate the student if requested by the University and contact the University if the student fails to perform assigned tasks or engages in misconduct.
- G. Notify the University as soon as is reasonably possible of any injury or illness to a student participating in a learning activity at the Organization.

II. University's Responsibilities

- A. The University will advise the student(s) of their responsibility to:
 1. Participate in all training required by the Organization.
 2. Exhibit professional, ethical and appropriate behavior when at the Organization.
 3. Complete all assigned tasks and responsibilities in a timely and efficient manner.
 4. Abide by the Organization's rules and standards of conduct.
 5. Maintain the confidentiality of the Organization's proprietary information, records and information concerning its clients.
- B. Create a Learning Plan guiding faculty, student and site supervisor expectations of activities, performance of duties including hours of work required, evaluation of the student and expected learning outcomes.
- C. The University will advise student that neither the University nor the Organization assumes any financial responsibility in the event he/she is injured or becomes ill as a result of his/her participation in a learning activity at the Organization.
- D. Provide the student with general and professional liability insurance in the amount of \$1,000,000 per occurrence, \$2,000,000 general aggregate. This insurance only applies if both parties have signed this Agreement.

III. General Provisions

- A. This Agreement will become effective as of the date last written below and continue for a period of 5 years unless terminated by either party after giving the other party 30 days written notice of the intent to terminate. If the Organization terminates this Agreement, it will permit any student working at the Organization at the time of termination to complete his/her work. At the 5-year termination date, the agreement can be renewed once it has been reviewed, updated as applicable and executed by the appropriate parties.
- B. The Organization and the University agree to indemnify, defend and hold harmless each other from any and all liability for any personal injury, damages, wrongful death or other losses and costs, including but not limited to reasonable attorney fees and defense costs, arising out of the negligence or willful misconduct of

their respective officers, employees, agents or volunteers in the performance of this Agreement. This paragraph will survive expiration or termination of this Agreement.

- C. Each party agrees to maintain general liability coverage of at least \$1,000,000 per occurrence, \$2,000,000 aggregate and to provide evidence of coverage upon request. Insurance must be placed with insurers with a current A.M. Best rating of at least A: VII. The Organization becomes an additional insured to the University student general and professional liability insurance (SAFECLIP/SPLIP) policies upon full execution of this Agreement.
- D. The Organization and the University will meet upon request or as necessary to resolve any potential conflicts and to facilitate a mutually beneficial experience for all involved.
- E. The Organization may dismiss a student if the student violates its standards, mission or goals. The Organization will document its rationale for terminating a student and provide the University with a copy of the rationale upon request.
- F. Students participating in a learning activity at the Organization are not officers, employees, agents or volunteers of the University. Students participating in a learning activity at the Organization are not officers, employees, agents or volunteers of the Organization, unless they are paid by the Organization in which case the Student(s) become employees of the Organization.
- G. Nothing contained in this Agreement confers on either party the right to use the other party's name without prior written permission, or constitutes an endorsement of any commercial product or service by the University.
- H. This Agreement may not be altered unless both parties agree in writing. The parties agree to follow all applicable federal, state and local laws and regulations, including but not limited to laws prohibiting discrimination and harassment.
- I. Any notices required by this Agreement will be deemed to have been duly given if communicated to the following individuals:

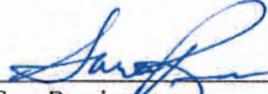
UNIVERSITY:
 Name: Sara Rumiano
 Title: Director, Procurement & Contract Services
 Address: 400 West First St.
 City, State, Zip: Chico, CA 95929-0244
 Telephone Number: (530) 898-5134
 E-mail Address: rumiano@csuchico.edu

ORGANIZATION:
 Name: Lisa Botzler
 Title:
 Address: 202 Front Street
 City, State, Zip: Loyalton, CA 96118
 Telephone Number: 530/993-6720
 E-mail Address: lisabotzler@yahoo.com

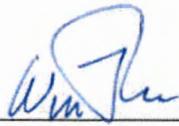
IN WITNESS WHEREOF, this Agreement has been executed by the parties as of the date last written below.

CALIFORNIA STATE UNIVERSITY, CHICO

SIERRA COUNTY SOCIAL SERVICES,

By:  Date: 8/25/16
 Sara Rumiano
 Director, Procurement & Contract Services

By:  Date: 8.18.16

 Date: 8/25/16
 William Laker
 Dean of Undergraduate Education

DARDEN BYNUM
 Printed Name & Title
 Director Sierra County
 Health + Human
 Services Agency

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Health & Human Services APPROVING PARTY: Lea Salas, Assistant Director PHONE NUMBER: (530) 993-6700
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AGENDA ITEM: Discussion, direction, and request for payment/reimbursement for three budgeted expenditures totaling \$476.16.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Certain expenditures had been incurred for food that was budgeted in state programs and H&HS is requesting payment/reimbursement and direction for future trainings/drills.

FUNDING SOURCE: 0515610, 0515670
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND: 5614, 5671
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE



Darden Bynum, LCSW
Director

Social Services

P.O. Box 1019
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Downieville, California

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530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790

Memorandum

To: Sierra County Board of Supervisors
From: Lea Salas, Assistant Director, Health & Human Services
Reference: Agenda items
Date of memo: October 24, 2016
Date of Board Meeting: November 1, 2016

Executive summary: Discussion, direction, and request for payment/reimbursement for three local vendors in the amount of \$476.16 for meals at trainings and drills.

Background information: Historically, H&HS has provided meals for all day trainings and/or drills for community members and employees that are required to attend. State programs that allows for food purchases are Mental Health Services Act (MHSA) related to community based trainings and stakeholder meetings. Our flu clinic drills are paid for by Pandemic Influenza.

H&HS customarily has had on average up to five trainings annually and two drills. Average cost of trainings run between \$400.00 to \$750.00 per event. Drills cost on average \$80.00 per event. It has come to H&HS attention that meals for employees should be discontinued for these type of events.

Although the majority of attendees are employees from various county departments, also included in attendance are our community stakeholders such as; teachers from SPJUSD, Family Resource Center, and Sierra Safe to name a few. H&HS believes that :

1. Providing meals encourages collaboration between said entities and uniformity in serving the citizens of Sierra County.
- 2 Encourages attendance and retention
3. Supports local businesses.

There are three options moving forward: 1. Provide meals for community members and not to any county employees 2. Based on state approved budgets we continue to provide meals for all attendees without segregation between community members and employees. 3. Do not provide any meals for training and/or drills.

Fiscal Impact: No general fund impact. These items have been budgeted for and approved by the state.

Recommendation: I respectfully request Board approval for payment/reimbursement for the three outstanding expenditures totaling \$476.16 and to approve continuation of meals provided at community trainings whether or not employees attend.

MEMO

To: Board of Supervisors

From: Auditor

Re: Meals

This situation came up because of a bill for meals at a local restaurant. When my office first inquired we were told that several county employees had lunch while attending training in County. The rules the Board has adopted do not allow for in County Per Diem, so the bill was reject. My office was later informed that there were two members of the public that also attended the lunch.

There is no in County Per Diem and when the Board adopted the Department Head approved meals with a max per year of \$500, it was intended to be for the occasional need for attracting free or nearly free trainers, the occasional dignitaries, or because a County Board or group was working through lunch.

Since the refusal of the cost of the meal discussed above, three more bills for meals at an in County training have come up.

The rules on in County Per Diem are clear. The rules on Department Head approved meals are based on custom and practices since I was here when the ordinance was passed and know what was presented to the Board at that time as to how it would be used, even though the code is broad.

The practice of providing meals at training came about years ago. At that time it was used only for training where mainly public attended and few if any employees. Now training are mostly employees with some public at times.

The Board could approve the current bills for meals of \$476.16 under the Department Heads meals ordinance, however the \$400 to \$750 per training with four to five trainings per year would hit the max of \$500 annually since most of these training are paid from one Department.

If the Board authorizes the current bills to be paid and says no more after this, it would be a simple solution. However, if the Board wishes to continue the practice of paying for meals at in County trainings then I need clearly written rules on when and how much is allowed.

The trainings usually are attended by mostly, but not only County employees. Why we are paying for employee's meals when they are trained in County is a mystery to me. The idea of Per Diem is to offset the additional cost of an employee eating away from their normal base where they could brown bag the meal.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Department of Public Works and Transportation
APPROVING PARTY: Tim H. Beals
PHONE NUMBER: (530) 289-3201

AGENDA ITEM: Discussion and direction to staff on schedule for Loyalton Landfill and Solid Waste Transfer Stations during the Christmas Eve and Christmas Holiday weekend as the holidays are observed on Friday the 23rd and Monday the 26th, and 24th and 25th are on Saturday and Sunday.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Ordinance 1048 states that the landfill and transfer stations shall be closed on all County holidays and Easter Sunday. In accordance, the solid waste sites will be closed all weekend, and the landfill on Monday as well. Staff is recommending consideration of authorization to open the Landfill, and all Solid Waste Sites on Monday the 26th of December.

FUNDING SOURCE: 041 - SOLID WASTE
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?
 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No
IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____ DATE _____

**Sierra County
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--	---

DEPARTMENT: Board of Supervisors
APPROVING PARTY: County Counsel
PHONE NUMBER: 559-500-1600

AGENDA ITEM: Adoption of an urgency ordinance allowing the appointment of an interim Public Guardian.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: The vacancy of the Director position in Health and Human Services requires that a Public Guardian be appointed until the position is filled. The urgency ordinance provides the authority to the Board to make such an appointment. A 4/5 vote is required.

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD _____
DATE

ORDINANCE NO. _____

**AN URGENCY ORDINANCE OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SIERRA
TO AMEND SECTION 2.44.10 OF THE SIERRA COUNTY CODE**

The Board of Supervisors of the County of Sierra, State of California, ordains as follows:

SECTION I. Statement of Urgency

This urgency ordinance is adopted pursuant to California Government Code section 25123 (d).

This urgency ordinance is necessary for the immediate preservation of the public peace, health and safety, by providing for the appointment of a Public Guardian in the absence of a Director of Health and Human Services, maintaining continuity of services to County residents in need of financial, housing and medical assistance. In the absence of this ordinance, there will be no clear authority for provisions of Public Guardian services to the public in need of such services and no authority allowing the Board of Supervisors to ensure that Public Guardian services continue should the office of Public Guardian become vacant due to the absence of the Director of Health and Human Services.

SECTION 2. Purpose.

The Board of Supervisors of the County of Sierra hereby States the Purpose of the Urgency Ordinance is as following:

- (1) The needs of Public Guardian services are a continuous and ongoing function of the County of Sierra;
- (2) The office of Public Guardian resides in the Director of Health and Human Services; and
- (3) The position of Director of Health and Human Services is or may be vacant in the future and the Board of Supervisors must appoint an interim Public Guardian and this ordinance will allow for such appointment.

SECTION 3. Amendment Section 2.44.010

Section 2.44.010 of the Sierra County Code is amended to read, in its entirety, as follows;

There is hereby created the office of Public Guardian. The Director of the Department of Health and Human Services shall serve as the Public Guardian and shall automatically be appointed to the office upon accepting the position. The Public Guardian may appoint other employees of the Health and Human Services department to act as deputy Public Guardian with the permission of the Director of Health and Human Services. Should the position of Director of Health and Human Services become vacant for any reason, the Board of Supervisors shall appoint an interim

Public Guardian to act in that capacity until replacement or return of the Director of Health and Human Services. Such appointee may be from within or outside the Department of Health and Human Services and shall possess all the powers of the Public Guardian, including the appointment of deputy Public Guardians and shall remain in office until the Director of Health and Human Services assumes the office.

SECTION 4. Urgency Adoption

This ordinance is enacted pursuant to California Government Code section 25123(d) and is effective immediately upon adoption.

Introduced at a regular meeting of the Board of Supervisors held on the 1st day of November, 2016, and passed and enacted this 1st day of November, 2016 by the Board of Supervisors of the County of Sierra by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:
- RECUSE:

COUNTY OF SIERRA

LEE ADAMS, CHAIRMAN
Board of Supervisors

ATTEST:

HEATHER FOSTER
Clerk of the Board of Supervisors

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
--	---

DEPARTMENT: Board of Supervisors APPROVING PARTY: Lee Adams, Chair PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Discussion/direction regarding temporary organization of the Department of Health and Human Services and direction on the recruitment process for the position of Director of Health and Human Services.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
---	--	--

COMMENTS:

CLERK TO THE BOARD DATE

SIERRA COUNTY

Board of Supervisors
P.O. Drawer D
Downieville, California 95936
Telephone (530) 289-3295
Fax (530) 289-2830



1 November 2016

Randy Moore, Regional Forester
USDA; Forest Service
California Region

Subject: Marijuana cultivation trespass on national forest system lands

Dear Forester Moore,

We are in receipt of a letter from Ranger Quentin Youngblood of October 3 in response to our letter of concern of September 6 with respect to a number of arrests regarding marijuana cultivation on national forest systems lands, yet Sierra County incurred the costs of incarceration and prosecution for events that were clearly on national forest lands and violations of federal law. We remain perplexed why a county of just 3,000 is left to foot the bill for activities that fall within lands belonging to the people of the United States, and supported by a population of 300 million and a national government that has the ability to print currency as needed and carry debt.

With the lack of a federal support for such activities, it makes us wonder why the US government supports a federal law enforcement program within the Forest Service, or why the US government also supports federal prosecutors, prisons, and courts.

Ranger Youngblood's letter of response makes some general comments, yet answers no questions or gives any specifics, and otherwise leaves us with the same frustrations that we had when first seeking answers. Toward that end, we would request you or your regional law enforcement director appear before us so that we can seek answers to the questions we have, determine how we may go about being reimbursed for costs incurred by Sierra County, and prevent future events like this from occurring.

While the Forest Service nationally spends some \$125 million on drug enforcement activities, that it sticks California's second least populated county with these kinds of costs is frustrating indeed. While enforcement of criminal laws can happen any time and any place, we are perplexed why events such as the above have not been previously considered. If the federal government is not prepared to fully undertake its responsibility to fully enforce its laws on federal lands, a reasonable alternative would have been to hold some appropriated funds in reserve for matters such as this within those frontier counties that can least afford the impacts.

While at the same time the federal government forces these costs onto the Sierra County taxpayer, the Forest Service has also systematically reduced payments to the county for cooperative law enforcement patrols, refuse to collect transient occupancy taxes previously collected at federal recreational sites, and it remains to be seen if we will see an any continuation to the federal secure rural schools program.

We have directed county staff to submit an invoice to the Tahoe National Forest for costs incurred on the above described events. If we do not get satisfactory answers to questions regarding this matter, we intend to review all activities between Sierra County and the Forest Service for evaluation and review.

Sincerely,

**SIERRA COUNTY
BOARD OF SUPERVISORS**

BY:

LEE ADAMS
Chairman

Cc: Eli Ilano, Tahoe NF Supervisor
Capt. Joe Cook, Supervising LEO, Tahoe NF
Tom Tidwell, Chief, US Forest Service
Secretary Vilsack, US Department of Agriculture
Hon. Diane Feinstein, US Senator, California
Hon. Barbara Boxer, US Senator, California
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**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input checked="" type="checkbox"/> Timed <input type="checkbox"/> Consent
--	---

DEPARTMENT: Planning APPROVING PARTY: Tim H. Beals PHONE NUMBER: 530-289-3251
--

AGENDA ITEM: 10:00 am: Presentation by Sierra Business Council on the Energy Action Plan .

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: On October 13, 2016 SBC did a presentatin before the Planning Commission.

FUNDING SOURCE: N/A
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
---	--	--

COMMENTS:

CLERK TO THE BOARD DATE

Sierra County

Energy Action Plan



PUBLIC REVIEW DRAFT

SEPTEMBER 2016



Produced by Sierra Business Council
Supported by Pacific Gas and Electric Company (PG&E)
In Collaboration with Sierra County

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Credits and Acknowledgements

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PACIFIC GAS AND ELECTRIC COMPANY PROVIDES A RANGE OF COMPREHENSIVE CLIMATE PLANNING ASSISTANCE TO LOCAL GOVERNMENTS, FROM PROVIDING ENERGY USAGE DATA AND ASSISTANCE WITH GREENHOUSE GAS INVENTORIES, TO TRAINING AND GUIDANCE ON THE DEVELOPMENT AND IMPLEMENTATION OF CLIMATE ACTION PLANS. THIS PROGRAM IS FUNDED BY CALIFORNIA UTILITY CUSTOMERS AND ADMINISTERED BY PG&E UNDER THE AUSPICES OF THE CALIFORNIA PUBLIC UTILITIES COMMISSION.

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This report was prepared for the County of Sierra by the Sierra Business Council in partnership with PG&E. The authors would like to thank Sierra County staff for providing much of the insight and local information necessary for the completion of this report. The authors would also like to recognize PG&E for their administrative support of the Report, made possible through the use of Public Goods Charge funding.

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EXECUTIVE SUMMARY

The Executive Summary provides the big picture overview of energy use in unincorporated Sierra County, the goals and potential savings associated with the implementation of the Energy Action Plan.

The Sierra County Energy Action Plan (EAP) is a roadmap for expanding energy-efficiency, water-efficiency and renewable-energy efforts already underway in Sierra County. It builds upon energy-efficiency efforts begun in 2006 with the General Plan Housing Element Update and work conducted by Sierra Business Council (SBC) between 2010 and 2012 to assist Sierra County in developing a Climate Action Plan to address the Global Warming Solutions Act of 2006, Assembly Bill 32 (AB 32), which requires the State to reduce its greenhouse gas emissions to 1990 levels by 2020 and Senate Bill 32 (SB 32) which requires the State to reduce its greenhouse gas emissions to 40% below 1990 levels by 2020. The AB 32 Scoping Plan identifies local governments as essential partners in lowering California's emissions due to "broad influence and, in some cases, exclusive authority over activities that contribute to significant direct and indirect greenhouse gas emissions through their planning and permitting processes, local ordinances, outreach and education efforts, and municipal operations."¹ Governor Brown's Executive Order B-30-15 states that state agencies shall take climate change into account in their planning and investment decisions, giving priority to actions that build climate preparedness and reduce greenhouse gas emissions. This roadmap serves as a stepping stone to the development of a Climate Action Plan which would help comply with the state's climate goals.

The document focuses on three community energy use sectors within unincorporated Sierra County – residential, non-residential, and municipal (which is a subset of non-residential). The report only evaluates energy consumed by buildings and municipal operations within unincorporated Sierra County; other energy consuming sectors such as transportation are not addressed but could be at a future date. Additionally, energy use within the City of Loyalton is not included because Sierra County does not have regulatory authority within the City of Loyalton.

The two primary energy sources consumed by these community sectors are electricity, which is distributed by Pacific Gas and Electric Company (PG&E), Liberty Utilities and Plumas Sierra Rural Electric Cooperative (PSREC), and propane, which is supplied by several regional providers. Additionally, there is potentially significant other non-utility fuel use in Sierra County which is not analyzed due to data limitations. The goal of the plan is to reduce electricity use in 2025 by 16% (from the business-as-usual forecast) and propane use by 7%. This translates to annual savings in 2025 of 2.87 million kilowatt hours (kWhs) of electricity and 25,000 gallons of propane.

According to the baseline inventory conducted for Year 2005 the unincorporated Sierra County community consumed 20.3 million kWhs of electricity and an estimated 438 thousand gallons of propane.² Sierra County owns and operates a full vehicle fleet, county government buildings and facilities including the County Jail/Courthouse, County social services offices, streetlights and other government buildings. The County also

¹ AB-32 Scoping Plan Section II. Recommended Actions, B. Local Governments: Essential Partners.
https://www.arb.ca.gov/cc/scopingplan/document/adopted_scoping_plan.pdf

² See Appendix A for rationale and methodology used to estimate propane use in Sierra County.

operates potable water facilities. These municipal operations accounted for nearly 1 million kWhs of electricity consumption and 11,664 gallons of propane in 2005, costing the County \$136,000.

The forecast for Year 2025 shows a decrease of 13% in residential and non-residential energy consumption due to a decrease in population and employment respectively. Although overall use is projected to decrease, any efforts made to save energy will save the community money that can be invested in the local economy. To date, community members' energy-efficiency efforts are saving over 577,000 kWhs of electricity annually in the PG&E service territory.³ Additionally, community members are generating an estimated 114,000 kWhs of electricity annually from solar systems installed between 2005 and 2016, which underscores the importance of expanding such measures.

The baseline inventory and forecast work conducted by SBC identified additional areas where significant opportunities exist for further energy savings. The EAP specifies the actions needed to achieve those savings resulting in further reductions in energy consumption and increased energy savings for residents, businesses, and local governments. The document is organized into five chapters; the 'heart' of the document is contained in Chapter 4: Energy Efficiency Goals, Strategies and Actions, and Chapter 5: Implementation Plan. The goals address five key areas of energy:

1. Existing Structures - Energy efficiency in existing homes, offices, etc.
2. New Construction - Energy performance in new and planned construction
3. Renewable Energy - Expansion of local renewable energy generation and use
4. County Operations - Energy efficiency in municipal operations
5. Water Energy - Reduction in water waste and its embedded energy use

In 2016, SB 32 set a new state goal to reduce greenhouse gas emissions to 40% below 1990 levels by 2030. By setting and pursuing these goals, the County is making a commitment to reduce emissions which will contribute to the state's overall greenhouse gas emissions reduction goals. Having these goals in place also helps set the stage for future climate adaptation planning.

The strategies focus on voluntary measures that can be taken by residents, businesses and public agencies. Key components include: developing and disseminating information on existing rebate and incentive programs; public outreach via the County's website and printed materials; training for staff, contractors, realtors and developers; and partnerships with utilities as well as local and regional organizations. Energy reduction performance indicators and targets are established for each group of strategies. If all actions in this EAP are implemented, in Year 2025, electricity use will be reduced by 16% and propane use reduced by 7% below the forecasted 2025 energy use. This translates to annual savings in 2025 of 2.87 million kWhs of electricity and 25,000 gallons of propane. These reductions are in addition to the forecasted decrease in energy use associated with the projected decline in population and employment in unincorporated Sierra County.

³ Sierra residential and non-residential energy savings based on projects completed 2005-2015. (PG&E). Data was not available on energy savings in Liberty Utilities or PSREC service territories.

The estimated energy and cost savings for each strategy area would be as follows:

Table ES-1:
Summary of Potential Year 2025 Energy and Cost Savings

Strategy Area		2025 Energy Savings		2025 Cost Savings	
		kWh	Gallons	Electricity ⁴	Propane ⁵
Energy Efficiency	Existing Structures	1,484,817	13,929	\$376,550	\$30,644
	New Construction	242,490	7,286	\$61,496	\$16,030
Renewable Energy	Existing Structures	723,119	-	\$183,383	-
	New Construction	92,354	1,459	\$23,421	\$3,209
Municipal Operations	Existing Structures	233,159	2,333	\$59,129	\$5,132
Water Efficiency	Existing Structures	89,695	-	\$22,747	-
Total ⁶		2,865,634	25,007	\$726,725	\$55,015

The following table compares 2005 Baseline energy use, 2025 Business as Usual (BAU) forecasted energy use and potential energy use savings in 2025 with the successful implementation of the strategies and actions in the EAP. The BAU forecast is the projected energy use in 2025 based solely on the change in population and employment in unincorporated Sierra County. The majority of energy savings, 2.53 million kWhs of electricity use and 16,000 gallons of propane, are attributed to existing structures and would have significant impact in the community regardless of the projected new construction. Because of the projected decline in population and employment, new construction energy savings in 2025 are based on the permitted new construction in Sierra County between 2005 and 2016 extrapolated to 2025 and is assumed to be replacing existing buildings.

Table ES-2:
Comparison of Baseline and Forecasted Annual Energy Use with and without the EAP

Energy Use	2005 Baseline	2025 BAU Forecast	2025 with the EAP	Percent Difference
Electricity	20,313,660 kWh	17,663,212 kWh	14,797,578 kWh (-2,865,634 kWh)	16% reduction from 2025 BAU
Propane	438,173 gallons	381,011 gallons	356,004 gallons (-25,007 gallons)	7% reduction from 2025 BAU

⁴ Assumed average rate of \$0.2536 per kWh based on Forecast of PG&E Rates.

<http://www.ci.healdsburg.ca.us/Modules/ShowDocument.aspx?documentid=8906>

⁵ Assumed average rate of \$2.2 per gallon based on 2010 Energy Information Agency West Coast Annual Average Retail Prices.

http://www.eia.gov/dnav/pet/pet_sum_mkt_dcu_R50_a.htm

⁶ In Tables, individual records may not add up to totals due to rounding.

Purpose of the Energy Action Plan

The Energy Action Plan recommends goals, strategies and actions that support the efforts of residents and business owners in unincorporated Sierra County to increase their energy efficiency, increase their generation and use of renewable energy and reduce water waste. Residents and business owners will find that they can make their homes and businesses more comfortable while reducing their energy use and consequently lowering their energy expenses. Sierra County can use the EAP to guide decisions that will help achieve greater energy efficiency as well as educate and inform the community. County staff can use it to guide decisions about how to make its buildings and operational infrastructure more efficient, prioritizing programs that inform, encourage and inspire residents and business owners to increase their energy efficiency, water efficiency and renewable energy use in unincorporated Sierra County.

By acting on the goals and strategies within this plan, the County can more flexibly meet its energy and water needs. This in turn helps the community become more self-sufficient and economically resilient in light of potential increases in energy prices, whether due to market conditions or the regulatory environment, as well as current drought conditions. Being energy efficient enhances the County's ability to respond to the ever changing external conditions related to energy supply and demand.

Who does the plan benefit?

Local Residents

Business Owners

Sierra County Staff

How?

Saving energy and money

Improving quality of life

Connecting to programs and partnerships

CHAPTER 1: BACKGROUND

Chapter 1 provides background on the Sierra County community and leading energy efficiency efforts that the County has prioritized.

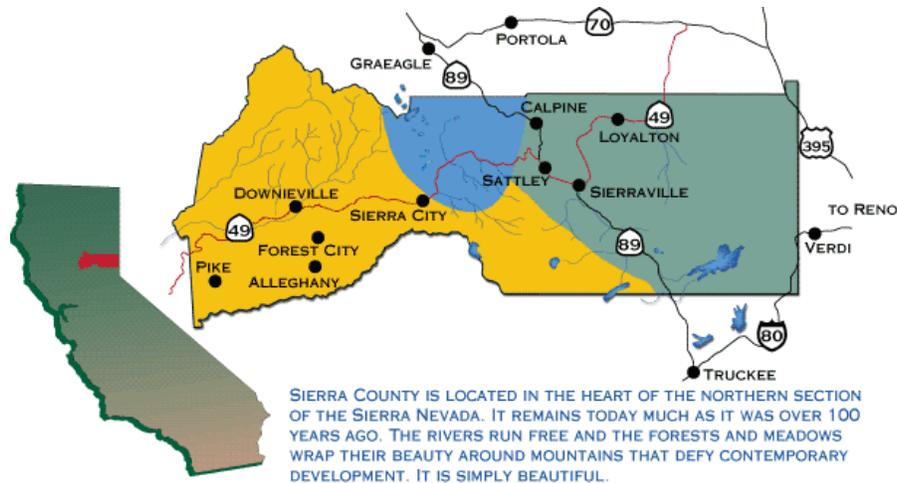


Image courtesy of www.sierracountygold.com

Community Profile

Sierra County is located in the heart of the Sierra Nevada mountain range. Home first to the Maidu and Washoe natives followed by miners that settled during the mid-1800s California Gold Rush, Sierra County has a rich history and rural legacy. Its wildlife, scenic beauty, recreation and watersheds, among many other natural features and resources have shaped the community that enjoys it today. The county's land base consists of three national forests, a wildlife management area and the unique communities that branch off of the major highways. Located north of Nevada County, east of Yuba County, south of Plumas and Lassen County and west of Washoe County, Nevada; it covers approximately 962 square miles and is accessed by U.S. Route 395, Interstate 80, State Routes 49 and 89, and County Route A23 and A24. In 2016, the unincorporated County was estimated to be home to 2,431 residents and 1,969 residential housing units. Of those units, 57.3% were occupied with an average household size of 2.15 persons⁷. The remaining housing units are either vacant, seasonal or second homes. In Fiscal Year 2015/2016, the County government had 105 employees and an operating budget of \$29.5 million⁸.

The County owns and operates the County Jail/Courthouse, public lighting, several municipal buildings and facilities, and potable water facilities. Electricity for the community is distributed by Pacific Gas and Electric

⁷ Source: State of California, Department of Finance, E-5 Population and Housing Estimates for Cities, Counties and the State — January 1, 2011- 2016. Sacramento, California, May 2016. <http://www.dof.ca.gov/Forecasting/Demographics/Estimates/E-5/>

⁸ Source: County of Sierra, State of California. Fiscal Year 2015-16 All Fund Summary, September 24, 2015. <http://www.sierracounty.ca.gov/DocumentCenter/View/1917>

Company (PG&E), Liberty Utilities and Plumas Sierra Rural Electric Cooperative (PSREC). Propane is provided by multiple distributors out of Quincy, Grass Valley, Portola and Sparks.

The climate in Sierra County reflects its location in the heart of the mountain range. Average temperatures range from summer highs in the mid-80 degrees Fahrenheit to winter lows in the high 20's, with an average annual precipitation of 66.3 inches.

Local Energy Efficiency Efforts

Sierra County has already implemented programs that have resulted in or will lead to additional benefits in the form of energy efficiency, water efficiency and reduction of greenhouse gas emissions. Summarized below are activities and programs the County has initiated to meet their resource and energy-efficiency goals:

- Upgraded lighting and HVAC systems in municipal buildings
- Emission-reducing retrofits to County vehicle fleets
- Solar installation permitting
- Exploration of renewable energy (geothermal, cogeneration, biomass)

Additionally, the County's General Plan has several goals, policies, and/or measures that specifically promote energy efficiency, water conservation, and expansion of renewable energy:

- Encourage residential energy conservation and energy cost reduction. Continue to seek weatherization program funds. Explore funding to provide grants from super-insulation of new construction of very low, low, and moderate income affordable units (Housing element p.221 - Policy 20)
- Energy Conservation: The County shall support the efforts of residential energy conservation and energy cost reduction. The County shall support other agencies that offer home weatherization programs by providing information to the public and referrals on the weatherization programs and seek weatherization program funds. (Housing element p. 230 - Policy 4. Implementation Measure 4.2)
- Code Compliance: The County will continue to encourage voluntary code compliance by providing guidance and technical assistance to residents who wish to make their own repairs. Local educational and home repair clinics will be supported in their efforts by the County supplying fliers and announcement of the clinic on the County's website. (Housing Element p.231 - Policy 4. 4.7)
- Conserve soil and water resources and prevent activities that will significantly or permanently impair the productivity of the land. (Water Resources Element p.8-5 - Ref: Tahoe National Forest Land and Resource Management Plan (1990) 3.)
- Encourage water conservation, require water-saving fixtures, and encourage water suppliers to require water meters. (Water Resources Element p.8-13 - Policy 7.)
- Prepare water conservation ordinance requiring water-saving fixtures in new construction. Send letter to water suppliers regarding water meters. Reactivate the County-wide Flood Control and Water Conservation District to assist in the County's assertion of its efforts to conserve water and to further the goals and policies of this Element. (Implementation Measures 7a-c)

- It is the County's goal to promote renewable, low impact energy sources, foster energy conservation, and to look toward use of existing resources for the production of energy which is appurtenant to natural resource industries. (Energy Element p.15-2 - Goal 1)
- Promote land uses which utilize geothermal resources and which are consistent with the Goals and Policies of the General Plan and the criteria for the County's geothermal resource assessment/marketing studies. (Energy Element p.15-15 - Policy 10)
- Reduce existing energy consumption for County buildings and for vehicles (Governmental Reduction in Energy Consumption: Policy 28)
- Energy efficiency and renewable energy use should be included as criteria for approving and designing County capital improvement projects (Implementation Measures 28a-c: conduct energy audit; 28e,f)
- Sierra County ordinances, rules and regulations shall establish a phased permit Process for coordinating and guiding geothermal development (Policy 11)
- Assist in the development of energy awareness in the County (Overall Reduction in Energy Use, Policy 29)
- Incorporate energy considerations into proposed developments (Private Sector Energy Use, Policy 31)

CHAPTER 2:

INTRODUCTION

Chapter 2 discusses the purpose and scope for the Sierra County EAP, the regulatory context for energy planning, how the EAP was developed and a user's guide to the document.

WHY PREPARE AN ENERGY ACTION PLAN?

Local economies in the Sierra Nevada rely heavily on natural resources for tourism, recreation, forestry, agriculture and other industries. Changes in weather patterns resulting in less precipitation and significantly warmer temperatures have the potential to adversely affect the vitality of the region's natural resources, which in turn directly impacts local business and residential communities.



Photo Credit: westernmininghistory.com

Reducing a community's demand on the energy grid helps lessen the need for new energy generating plants and creates the flexibility for the community to more readily meet its energy needs with locally produced renewable energy. Retrofitting homes and businesses to be more efficient creates local jobs, reduces energy costs, improves air quality, makes homes and businesses more comfortable and in combination with increased opportunities for walking and bicycling, improves community members' health. In addition, money not spent on energy can instead be spent at local businesses, improving the local economy.

The Sierra County EAP outlines a series of strategies to reduce energy consumption in residential and non-residential structures as well as municipal facilities and operations within unincorporated Sierra County. It is intended to provide guidance to staff, demonstrate the County's commitment to energy efficiency and inspire residents and businesses to participate in community efforts to maximize energy efficiency and reduce the associated air quality impacts of heating fuels and fossil fuel based electricity.

Climate Science Basics

Naturally occurring gases⁹ dispersed in the atmosphere determine the Earth's climate by trapping solar radiation. This phenomenon is known as the greenhouse effect, which is a natural process that perpetuates life on earth by keeping the planet's surface warm. Scientific observation indicates that average air and ocean temperatures have steadily increased globally over the last 100 years. Evidence of this includes rapid levels of glacial melt, reductions in sea ice, shorter freezing seasons and decreases in snowpack.

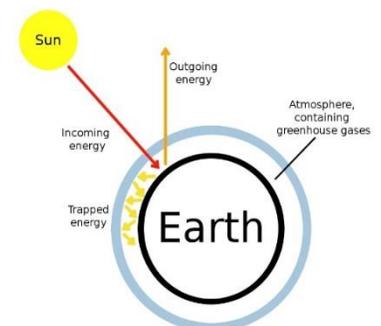


Image Credit: simpleclimate.wordpress.com

⁹ The primary gases occurring naturally in the earth's atmosphere are water vapor, carbon dioxide, methane, nitrous oxide and ozone.

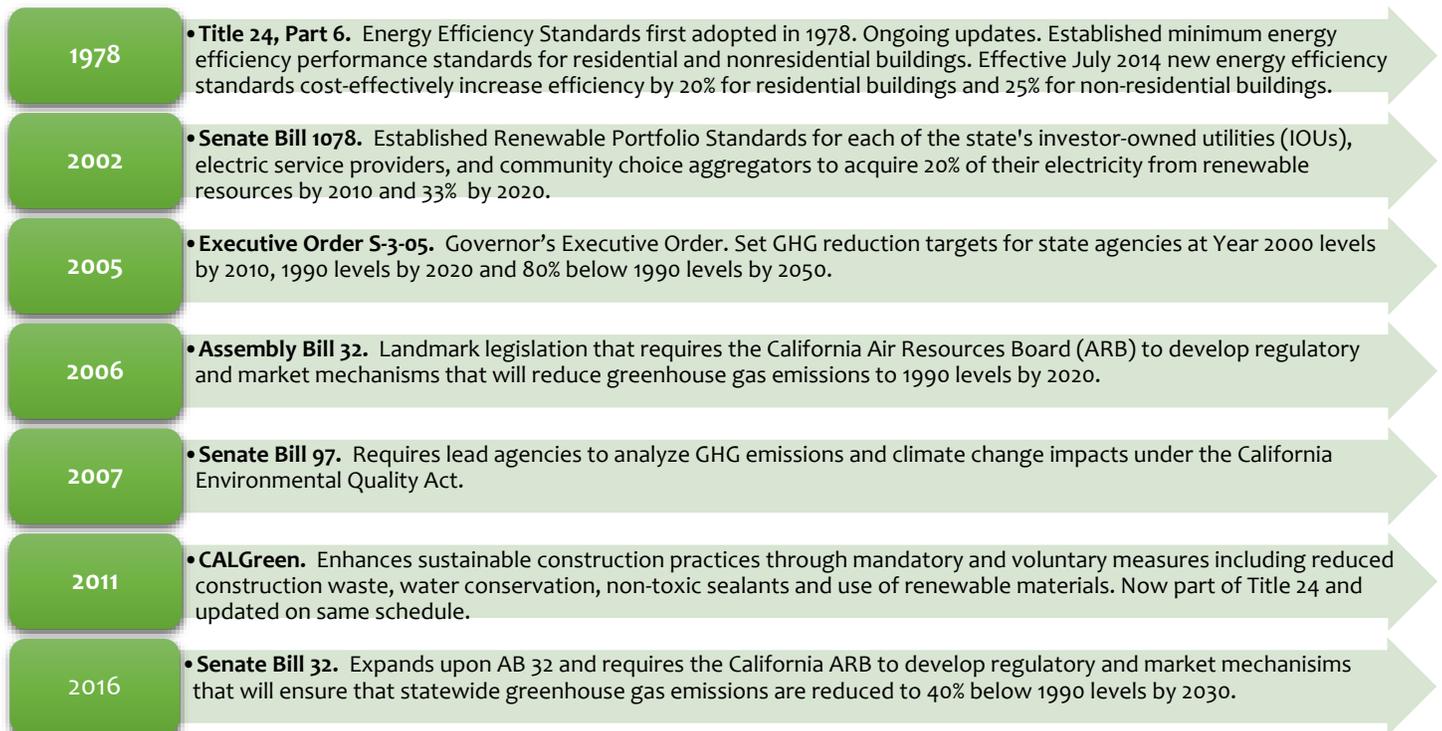
Scientific studies suggest that human activities are accelerating the concentration of greenhouse gases (GHG), which affects the global climate. The most significant contributor is the burning of fossil fuels for transportation and electricity generation, which introduces large amounts of carbon dioxide and other GHGs into the atmosphere. Collectively, these gases intensify the natural greenhouse effect, causing global average surface temperatures to rise.¹⁰

Local Climate Change Impacts

Sierra County, like all communities in the Sierra Nevada, faces challenges associated with climate change in the region. Increased frequency and altered timing of flooding will increase risks to agriculture, people, ecosystems and infrastructure. Potential impacts on water resources include reduced mountain snowpack, delayed snow accumulation, earlier snow melting and ultimately shortages in runoff and water supply. Extended droughts may increase wildland fire risk. Since local economies in the area rely heavily on these resources for agriculture, tourism, recreation and other industries, climate change may negatively affect economic activity in the County, and ultimately impact quality of life for community members.¹¹

Regulatory Context

California is a leader in developing policies to reduce GHG emissions, and these policies are some of the drivers behind the completion of GHG inventories and energy planning at the local level. The state's key efforts are described below:



¹⁰ Based on IPCC, 2007: Climate Change 2007: Synthesis Report. Contribution of Working Groups I, II and III to the Fourth Assessment Report of the Intergovernmental Panel on Climate Change [Core Writing Team, Pachauri, R.K and Reisinger, A. (eds.)]. IPCC, Geneva, Switzerland, 104 pp.

¹¹ California Office of Environmental Health Hazard Assessment, Indicators of Climate Change in California: <http://www.oehha.ca.gov/multimedia/epic/2013EnvIndicatorReport.html>

Economic Opportunities

One of the potential outcomes of implementing the Sierra County EAP is increased investment in local green businesses and technologies which could provide new economic development opportunities for the County. The following indicators suggest a robust market for clean economy businesses and industries as we move forward to the next decade.¹² New clean economy jobs and business opportunities range from water efficiency and recycling to energy and battery technologies as well as the transformation of existing industries. All of this creates new economic opportunities for communities within the Sierra Nevada region.

- California has more patent registrations in clean technology than any other state.
- California leads the nation in energy storage systems development and innovation.
- Jobs within California's Core Clean Economy increased by 20% in the last decade (January 2002 to 2012) while the total state economy increased 2%.
- Within California's Core Clean Economy, the service sector ranked highest (57%) followed by manufacturing (13%), installation (11%), supplier (10%) and research and development (7%).
- California's clean manufacturing jobs over the last decade were up 53%, while total state economy manufacturing fell by 21%.

Relationship to CEQA

The County of Sierra determined the acceptance of the EAP is exempt from the California Environmental Quality Act (CEQA) per section 15061 (b) (3) of the CEQA guidelines:

The activity is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA.

Information in the document (and related background reports) could be used in environmental assessments required for new development projects.

Energy Action Plan Development

Process

The path to the EAP began in 2010 when the County engaged Sierra Business Council (SBC) to conduct a GHG inventory of municipal facilities and community-wide activities and sources in unincorporated Sierra County, including residential and non-residential sectors. Energy consumption data was gathered for baseline year 2005. Calculations were performed to estimate baseline emissions (based on Year 2005 energy consumption data) using the most current methodology and protocols at the time.¹³ The baseline inventories were presented to the County Board of Supervisors in February 2011 and August 2012. In October 2015 the County decided to take the information gathered through the baseline inventory process and move forward with preparing an Energy Action Plan.

¹² 2014 California Green Innovation Index, 6th Edition. Next 10. www.next10.org
<http://greeninnovationindex.org/sites/greeninnovationindex.radicaldesigns.org/files/2014-Green-Innovation-Index.pdf>. p. 29, 33-44

¹³ The municipal inventory followed the Local Government Operations Protocol and the community inventory followed the recently released United States Community Protocol, the current national standard.

In 2016, the baseline inventory data was forecasted out to 2025 using local and regional growth projections. The data gathered during the inventory and forecasting process helped identify those activities within the community that consumed the most energy (and correspondingly had the highest GHG emissions). This information pointed the way to where the greatest energy efficiencies could be realized, resulting in a series of goals, strategies and actions the County can undertake to reduce energy consumption, as well as dollars spent on energy. Performance indicators and targets were identified, where appropriate, to be used by the County to measure its progress toward achieving greater energy efficiency.

Public Outreach

As with any local planning process, community involvement is an essential part of its success. For the EAP, input was widely sought within the County to help shape its content and ensure the document is relevant and realistic. The public outreach strategy included an online survey and a community study session hosted by the Sierra County Planning Commission (June 8, 2016). The online survey was kept open from April 4th, 2016 to June 27th, 2016 and received 34 responses. Both the survey and the study session were publicized via meeting notices in the Sierra Booster, the Sierra County Prospect website and through targeted calls to local businesses and organizations. Additionally, the plan was presented at duly noticed public meetings before the Planning Commission and Board of Supervisors on **October 13th and November 1st, 2016**, respectively.



Photo Credit: Jill Sanford

Public Input Summary

Respondent Profile



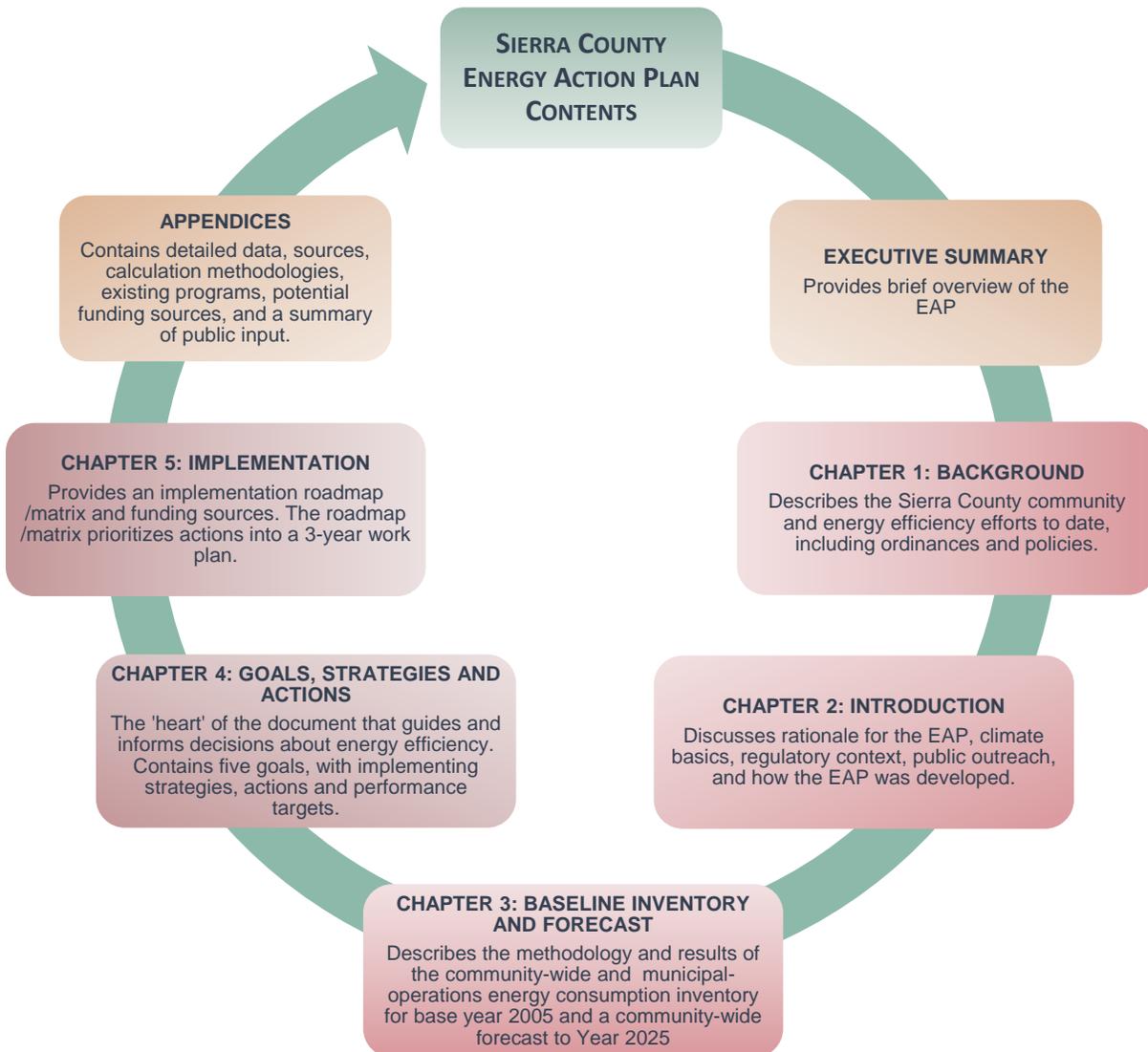
- 98% Sierra County residents
- 85% 45 years or older
- 55% residents for over 20 years
- 91% home owners
- 24% own or operate a business in Sierra County

- Goal 1** 41% unaware of energy efficiency programs offered by PG&E, PSREC or Liberty Utilities
- Goal 2** 67% unaware of Title 24 Energy Standards
- Goal 3** 58% plan on installing a renewable energy system
76% believe it is too costly
- Goal 4** 87% believe Sierra County should be a leading example in energy efficiency
- Goal 5** 90% believe water providers should prioritize improvements to system efficiency

User’s Guide to the Report

The EAP can be used as a tool to guide municipal and community decisions regarding the best ways to improve energy efficiency in homes, businesses, and municipal facilities in unincorporated Sierra County. It serves as a stepping stone toward the development of a Climate Action Plan, which will help the County reduce emissions, improve resiliency and be able to adapt to a changing climate while also helping the State achieve its climate goals. It is designed as an integrated ‘living’ document that can be modified and augmented as new information, programs and energy efficiency technologies become available. The following diagram describes the information contained in the five chapters and appendices of the EAP. It serves as a roadmap to assist the reader in accessing relevant information on existing and future energy consumption, policy direction, implementation actions, performance targets and a work plan for implementing the EAP.

Figure 2-1:
Energy Action Plan Content and Organization



CHAPTER 3:

BASELINE INVENTORY + FORECAST

Chapter 3 summarizes the 2005 baseline and 2025 forecast of community-wide energy consumption in unincorporated Sierra County as well as the 2005 baseline of municipal-operations energy consumption.

SBC previously worked with Sierra County to conduct 2005 baseline GHG emissions inventories of the County's municipal-operations and community-wide activities and sources in unincorporated Sierra County. These inventories were conducted in 2010-2012, with support from PG&E. The baseline and forecasted energy consumption informed the strategies for increasing energy efficiency, renewable energy generation and use, and water efficiency discussed in Chapter 4. It also provides a baseline year against which future progress can be measured.

2005 Baseline Community-Wide Inventory

The County's community-wide energy consumption data is expressed as aggregated residential and non-residential energy consumption by energy source within unincorporated Sierra County. The County's municipal energy use for facilities located within the unincorporated county is included with the aggregated community-wide energy usage. Electricity and propane¹⁴ consumption were the largest energy sources in the unincorporated Sierra County built environment. There are also a number of homes in unincorporated Sierra County that use wood and fuel oil as a heating source. This energy use was not included in this analysis due to data limitations.

2025 Business-as-Usual Community-Wide Forecast

The unincorporated County's community-wide residential and non-residential energy usage was forecasted out to 2025 under a business-as-usual (BAU) scenario and is presented in Figure 3-1. Since the County's municipal energy use is included with the community-wide energy usage, a separate forecast for municipal energy use was not completed. The BAU forecast scenario was completed using the Statewide Energy Efficiency Collaborative (SEEC) ClearPath California toolkit. The BAU forecast estimates how energy use would change from 2005 to 2025 in the absence of any energy efficiency or renewable energy policies or programs and is based solely on the change in population and employment in unincorporated Sierra County. The two required inputs for a forecast — baseline energy consumption data and growth rates — are presented in Appendix A and B, respectively. The baseline data was collected from the 2005 community-wide GHG emissions inventory prepared by SBC. The growth rates were calculated using projections of population and in-county employment prepared by state agencies.

The County's residential energy use was forecasted to decrease 13% by 2025 using the projected change in population in unincorporated Sierra County. The annualized growth rates for population in the unincorporated County were calculated based on the projected change in population from 2005 to 2025 reported by the California

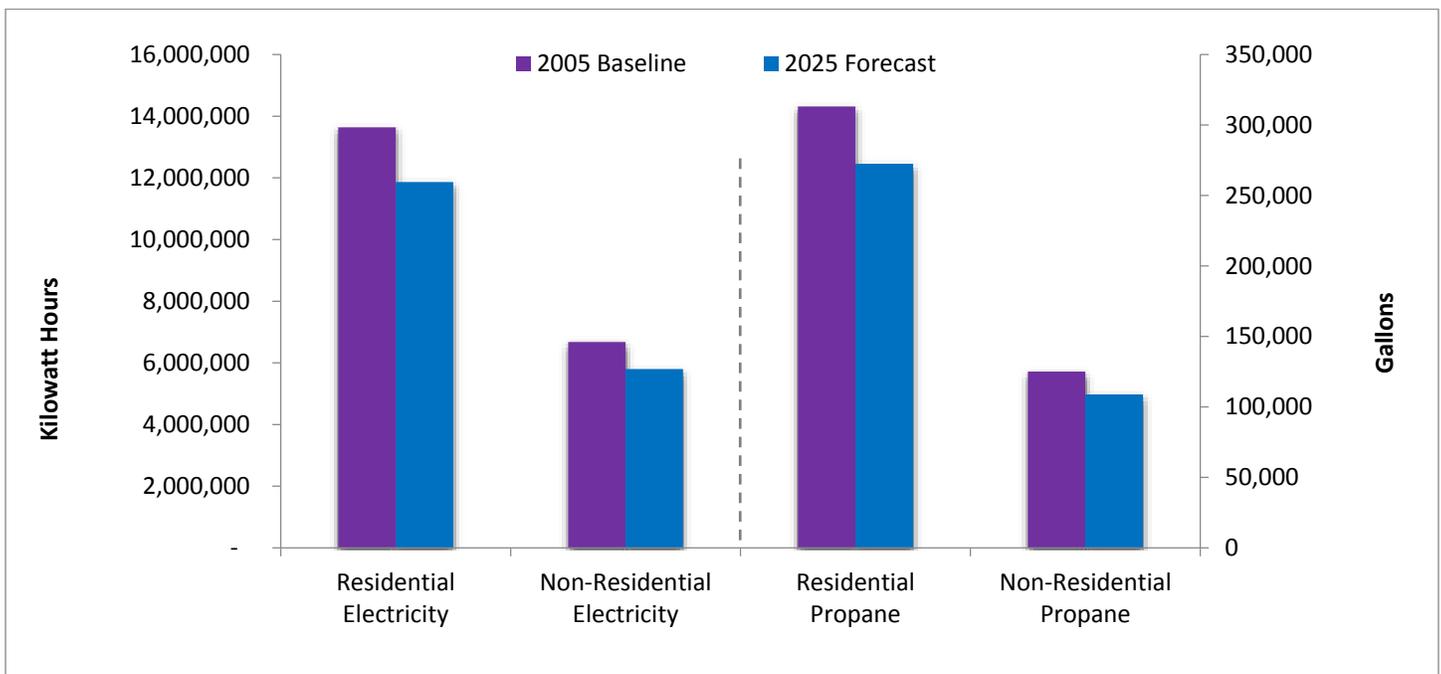
¹⁴ Due to limited data availability, non-residential propane usage was estimated using a ratio of natural gas to electricity usage in Nevada County. Nevada County was selected as a comparable county due to size, geography, and similarities in heating and cooling days.

Department of Finance 2005-2015 population estimates for unincorporated Sierra County and 2015-2025 population projection for Sierra County adjusted to the percentage difference in change between the unincorporated Sierra County to the Sierra County total.¹⁵

The County’s non-residential energy use was forecasted to decrease 13% by 2025 using the projected change of in-county employment in Sierra County. The annualized growth rates for employment in Sierra County were calculated based on the actual change of in-county employment reported by the California Employment Development Department estimates for Sierra County and the projected change of in-county employment based on the California Department of Transportation economic forecast for Sierra County^{16,17}.

While energy use is projected to decline based on the decreasing population and employment in Sierra County, the projected decline does not impact per resident or per employee energy use and costs in the County and still leaves significant opportunity to reduce energy use and costs through energy-efficiency, renewable-energy and water-efficiency projects.

**Figure 3-1:
Baseline and BAU Forecast of Residential and Non-Residential Electricity and Propane Use**



¹⁵ 2005, 2010 and 2015 data: California Department of Finance, Demographic Research Unit; Reports E-8 and E-5 - <http://www.dof.ca.gov/research/demographic/Estimates/>

2015, 2020 and 2025 data: Report P-1 - <http://www.dof.ca.gov/research/demographic/projections/>

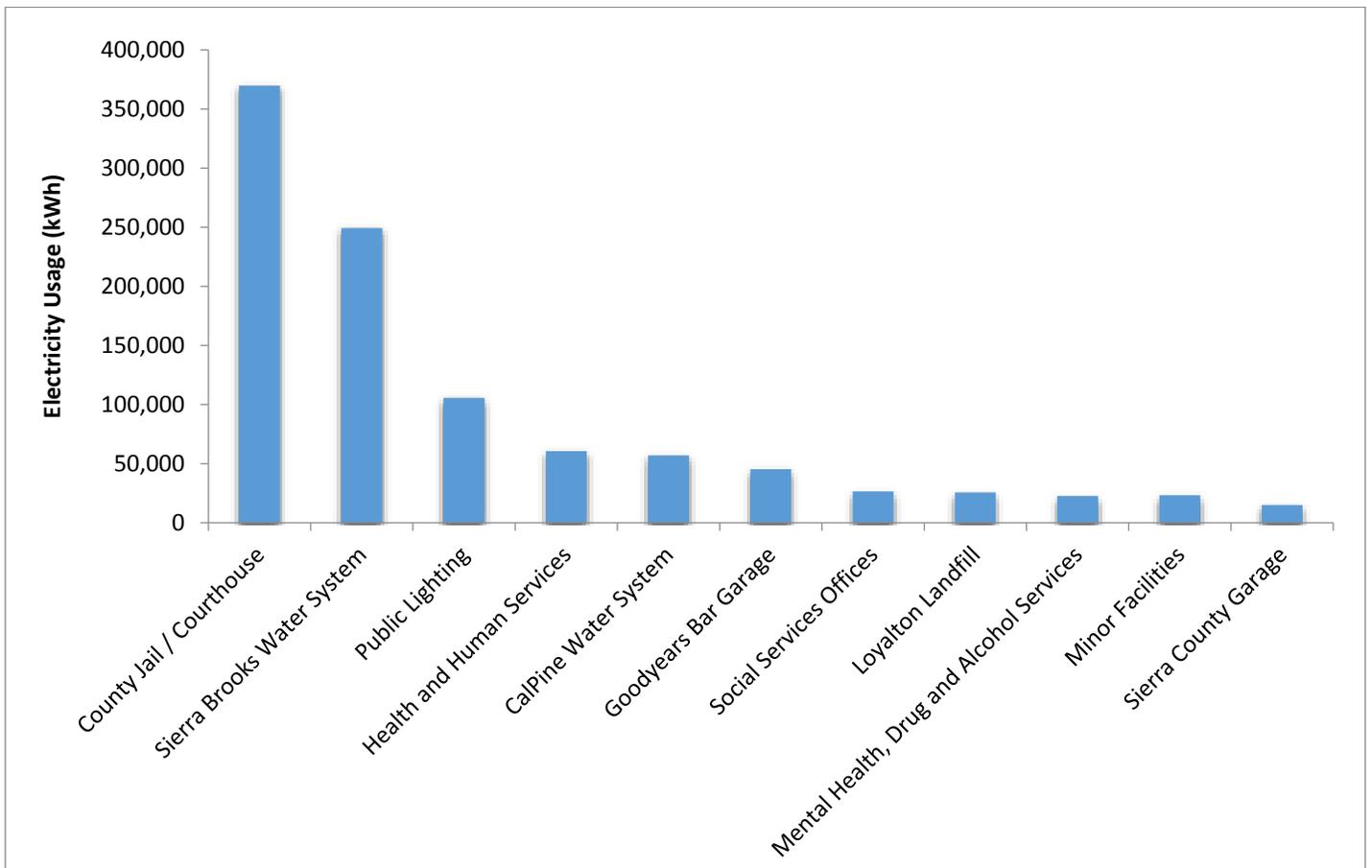
¹⁶ California, Employment Development Department, Labor Market Information Division Industry Employment & Labor Force – by Annual Average (March 2014 Benchmark) <http://www.labormarketinfo.edd.ca.gov/county/sierra.html> In-County Total Employment, All Industries

¹⁷ Caltrans Long-Term Socio-Economic Forecasts by County – Sierra County 2015 http://www.dot.ca.gov/hq/tpp/offices/eab/socio_economic.html In-County Total Employment, All Industries

2005 Baseline Municipal-Operations Inventory

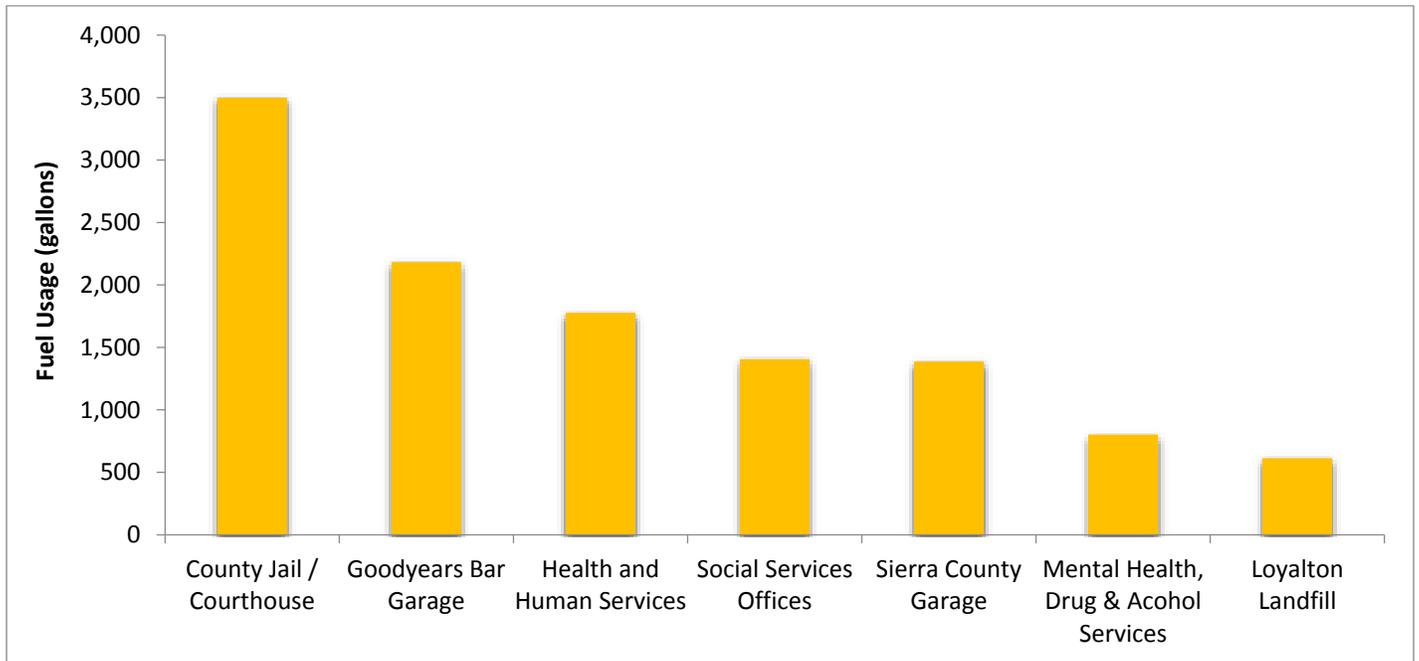
The energy use of Sierra County’s municipal facilities is presented in Figure 3-2 and 3-3. The primary sources of energy use are electricity and propane, with the County Jail/Courthouse consuming the most energy. Significant electricity was also consumed by the Sierra Brooks Water System. The County’s electricity consumption of 1,000,126 kWh and propane consumption of 11,664 gallons is only 4.9% of the unincorporated county’s total electricity and only 2.7% of propane consumption, respectively. While the County has undertaken efforts to improve energy efficiency, there are still significant opportunities to reduce electricity and propane use while also saving money. In 2005, the County spent over \$136,370 on electricity for municipal owned and operated buildings. Detailed energy use is presented in Appendix A.

Figure 3-2:
2005 Baseline Municipal Facilities Electricity Consumption (kWh)¹⁸



¹⁸ Includes Transmission and Distribution (T&D) losses – the amount of electricity lost along the grid line from source to end user

Figure 3-3:
2005 Baseline Municipal Facilities Propane Consumption (Gallons)



CHAPTER 4: GOALS, STRATEGIES AND ACTIONS

Chapter 4 identifies goals, strategies and actions that Sierra County can undertake to encourage a reduction in municipal and community energy consumption, energy-related costs and energy-related GHG emissions within the unincorporated county in both the near and far term.

The goals, strategies and actions pertain to the energy consumed by buildings and facilities in the residential, non-residential and municipal sectors within unincorporated Sierra County. Other sectors, such as transportation, are not included in this report but could be addressed in future studies. Additionally, energy use within the City of Loyalton is not included because Sierra County does not have regulatory authority in the City of Loyalton.

Rationale for Development of the Energy Action Plan

The baseline and forecast data indicate that due to a projected decrease in population and employment, the unincorporated county’s energy use will decrease over time; however, the associated costs may increase over time. Both residential and non-residential electricity and propane use is forecasted to decrease by 13% by 2025. The continued use of non-renewable energy translates to additional negative air quality impacts within the region. Although overall use is projected to decrease, any efforts made to save energy will save the community money that can be invested in the local economy. To achieve the stated potential energy savings in this plan, it is recommended to convene a working group within the county whose sole focus is the implementation of one or more of the strategies outlined in this plan. Having local support and buy-in from the community, beyond what is facilitated by county staff, is essential to carry out successful energy reduction projects and meet the energy reduction goals of this plan.

Definition of Key Terms

Key terms used in this report are defined below to assist in understanding the purpose of each and the interconnection between them. Definitions for some non-key terms are footnoted throughout the report at the bottom of the relevant page.

TERM	DEFINITION
GOAL	An expression of a desired outcome, an ideal future result or condition, based on community priorities and vision. Goals are not quantifiable or time-dependent but rather represent the end state. <i>For example: To improve public safety.</i>

STRATEGY	An intermediate step between a goal and an action. Strategies define specific pathways that, if followed, will help achieve the goal. <i>For example: Improve lighting conditions in public spaces.</i>
ACTION	Individual activities the jurisdiction plans to undertake to implement an energy-efficiency strategy. A strategy can have several actions. <i>For example: Review existing lighting conditions and install new light fixtures where required.</i>
PERFORMANCE INDICATOR	A quantifiable measure that is used to gauge performance in meeting identified actions. <i>For example: Percentage of public space reviewed for safe lighting conditions.</i>
TARGET	The numerical result that demonstrates achievement of a strategy. <i>For example: Fifty percent (50%) of public spaces reviewed by 2025.</i>

Basis for Energy Goals and Strategies

To identify the most appropriate energy-efficiency strategies for the unincorporated County the following documents/resources were reviewed:

- Community and Municipal Operations 2005 Baseline Greenhouse Gas Emissions Inventories (prepared by SBC in 2010-2012)
- Sierra County General Plan (2006 with Housing Element updated as of September 2006)
- Sierra County Code (as accessed on County's current webpage)
- Review of measures underway and in place in Sierra County
- Review of measures in other similar jurisdictions
- Meetings and consultation with County staff
- Public input received from community members

There are a myriad of measures and practices to reduce energy consumption and emissions. Selection of those most appropriate for Sierra County was based on the criteria below and in consultation with County staff:

- Potential of actions to reduce energy use
- Estimated cost to County to implement actions
- Estimated costs and savings for residents and business owners
- Availability of staff resources or other partner organizations to implement actions
- Availability of potential funding to assist with implementation
- Benefits to the community in addition to energy savings (e.g. cost savings, air-quality improvement)

Energy Reduction Potential

The energy reduction potential was calculated for applicable measures using data collected in the baseline municipal-operations and community-wide GHG inventories and the energy use forecasts combined with the estimated energy savings associated with completion of the applicable 2025 targets. The annual energy reduction potential was calculated using top-down methods¹⁹ to estimate energy savings achieved in 2025 by meeting the associated 2025 targets. Calculations are documented in Appendix C.

Energy Costs and Savings

For the County, the economic implications of implementing the energy-efficiency and energy-reduction measures primarily involve costs associated with staff time and potential costs associated with retaining outside consultants to assist with program implementation. Using the County's 2015-2016 adopted budget, an estimate was made of low, medium and high cost ranges that could be incurred by the County to implement the action measures in the report. The potential cost savings realized from implementation of some of the measures were not factored into this range, given the uncertainty of program design details and how they would exactly be carried out. The purpose of the cost range is to provide a relative measurement for fiscal impact to the County that will assist in prioritizing the measures for implementation. For Sierra County, the following cost ranges are used in this report:

Cost to County (annual)	
Low	\$0 - \$5,000
Medium	\$5,001 - \$10,000
High	\$10,001+

For residents and businesses, some reduction measures do not result in any notable private costs or savings. However, wherever possible, analysis and quantification was framed in terms of annual costs/savings (or average annual costs/savings). While there are funding sources and financing mechanisms available to offset private costs, calculations were based on a hypothetical average and did not include potential offsets. Almost all measures with private cost implications result in a return on investment in energy cost savings that will accrue over time, thus defraying some of the initial investment costs. The strategies were designed with a focus on actions with the highest return on investment.

Cost / Savings to Businesses or Residents (annual)	
Low	\$0 - \$100
Medium	\$101 - \$250
High	\$251 or greater

¹⁹ An approach that begins with community-wide energy use, breaks it down into smaller sub-sectors (residential, non-residential, and municipal) and then applies reduction estimates based on the targets.

Energy Action Plan Potential Energy Savings

Estimated potential annual energy savings in 2025 were calculated for each strategy and where applicable reported for residential and non-residential energy use. Combined, the strategies in the EAP can potentially reduce energy use by 2,865,634 kWh and 25,007 gallons of propane in unincorporated Sierra County.

**Table 4-1:
Summary of Potential 2025 Annual Energy Savings**

Strategy Area	Strategy		2025 Potential Annual Energy Savings	
			Electricity (kWh / Year)	Propane (Gallons / Year)
Energy Efficiency	1.1: Expand outreach and education to increase participation in voluntary home energy-efficiency programs.	Residential	818,320	9,393
	1.2: Expand outreach and education to increase participation in voluntary non-residential energy-efficiency programs.	Non-Residential	666,497	4,536
	2.1: Improve compliance with Title 24 Green Building and Energy Efficiency Standards.	Residential	205,600	6,250
		Non-Residential	26,152	577
	2.2: Provide incentives for buildings to exceed the current Title 24 Energy Efficiency Standards or achieve green building certification.	Residential	8,402	410
		Non-Residential	2,336	49
Renewable Energy	3.1: Evaluate the County’s residential and non-residential renewable energy potential and assess barriers to increased renewable energy generation and use.	Residential	528,465	
		Non-Residential	194,654	
	3.3: Encourage new development projects to meet 100% of their energy needs from renewable sources achieving Zero Net Energy.	Residential	79,114	1,180
		Non-Residential	13,239	278
Municipal Operations	4.1: Improve the energy efficiency of existing municipal structures.	Municipal Buildings	117,695	2,333
	4.2: Evaluate the feasibility of upgrading public lighting to energy-efficient LEDs.	Public Lighting	66,485	
	4.3: Evaluate the feasibility of improving energy efficiency of the potable water infrastructure.	Potable Water	48,979	
Water Energy	5.1: Encourage residents and businesses to reduce the waste of water and its embedded energy indoors.	Water	43,566	
	5.2: Encourage residents and businesses to reduce the waste of water and its embedded energy outdoors.	Water	37,586	
	5.3: Encourage the completion of Leak Loss detection to reduce unaccounted for loss of water and its embedded energy.	Water	8,542	
Total Potential 2025 Annual Energy Savings			2,865,634	25,007

Energy Goals and Strategies

The goals and strategies in this section are focused on improving the energy efficiency and water efficiency of existing and future buildings, reducing costs associated with energy consumption in municipal buildings and operations, and reducing the carbon intensity of the community’s energy sources through local renewable energy generation and use. The goals in this chapter are interrelated, and many of the strategies and actions, when implemented, have the opportunity to achieve multiple goals at the same time. The goals were designed with California’s preferred “loading order” in mind for meeting energy demand: first cost-effective energy efficiency, then cost-effective renewable energy, and finally conventional energy sources.

SUMMARY OF GOALS AND STRATEGIES

SIERRA COUNTY ENERGY ACTION PLAN GOALS AND STRATEGIES	
Goal 1:	Increase Energy Efficiency in Existing Structures
	Strategy 1.1: <i>Expand outreach and education to increase participation in voluntary home energy-efficiency programs.</i>
	Strategy 1.2: <i>Expand outreach and education to increase participation in voluntary non-residential energy-efficiency programs.</i>
	Strategy 1.3: <i>Identify and promote programs that help finance energy-efficiency, water-efficiency and renewable-energy projects.</i>
Goal 2:	Increase the Energy Performance of New Construction
	Strategy 2.1: <i>Improve compliance with Title 24 Green Building and Energy Efficiency Standards.</i>
	Strategy 2.2: <i>Provide incentives for buildings to exceed the current Title 24 Energy Efficiency Standards or achieve green building certification.</i>
	Strategy 2.3: <i>Reduce the heat island effect and related summer heat gain in residential and non-residential projects.</i>
Goal 3:	Increase Local Renewable Energy Generation and Use
	Strategy 3.1: <i>Evaluate the County’s residential and non-residential renewable energy potential and assess barriers to increased renewable energy generation and use.</i>
	Strategy 3.2: <i>Develop a comprehensive renewable-energy program that provides outreach, financing and technical assistance.</i>
	Strategy 3.3: <i>Encourage new development projects to meet 100% of their energy needs from renewable sources achieving Zero Net Energy.</i>
Goal 4:	Increase Energy Efficiency in Municipal Structures and Operations
	Strategy 4.1: <i>Improve the energy efficiency of existing municipal structures.</i>
	Strategy 4.2: <i>Evaluate the feasibility of upgrading public lighting to energy efficient LEDs.</i>
	Strategy 4.3: <i>Evaluate the feasibility of improving the energy efficiency of potable water infrastructure.</i>
Goal 5:	Reduce Water Waste and Associated Energy Use
	Strategy 5.1: <i>Encourage residents and businesses to reduce the waste of water and its embedded energy indoors.</i>
	Strategy 5.2: <i>Encourage residents and businesses to reduce the waste of water and its embedded energy outdoors.</i>
	Strategy 5.3: <i>Encourage the completion of Leak Loss detection to reduce unaccounted for loss of water and its embedded energy.</i>

Goal 1: Increase Energy Efficiency in Existing Structures

Nearly 58% of the housing stock or 1,088 housing units in unincorporated Sierra County were built prior to the adoption of California’s first Title 24 Energy Efficiency Standards in 1978 and the non-residential building stock is likely similarly dated. Improving the energy efficiency of existing buildings will save homeowners and businesses money by reducing their long-term energy costs. Energy-efficiency upgrades including switching to LED lighting, increasing insulation, reducing air leakage and installing geothermal heat pumps can make homes and businesses healthier, more comfortable and significantly decrease the energy required to heat and cool. Purchasing Energy Star rated appliances and electronics can also reduce one’s energy use and bills. Many energy-efficiency projects pay for themselves within a couple of years or less. PG&E, Liberty Utilities, PSREC and the U.S. Department of Energy provide incentives, rebates and tax credits for energy-efficiency projects that help offset the upfront costs. Additionally, there are new financing programs that can help offset the upfront costs of energy-efficiency projects. The County should leverage existing resources to expand education and outreach programs to promote energy efficiency in existing residential and non-residential structures. The County should also expand the availability of financing programs to reduce barriers to energy-efficiency projects.

Strategy 1.1:

Expand outreach and education to increase participation in voluntary *home* energy-efficiency programs.

Strategy 1.2:

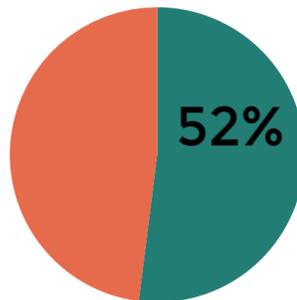
Expand outreach and education to increase participation in voluntary *non-residential* energy-efficiency programs.

Strategy 1.3:

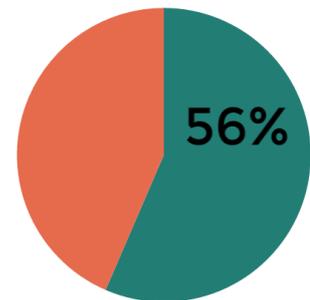
Identify and promote programs that help finance energy-efficiency, water-efficiency and renewable-energy projects.

Goal 1: Increase Energy Efficiency in Existing Structures

ELECTRICITY

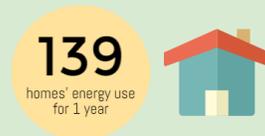


PROPANE



Goal 1 meets these percentages of the entire plan's projected savings

GOAL 1 CAN SAVE ENOUGH ELECTRICITY TO POWER



WHEN BUSINESSES SPEND LESS ON ENERGY THEY HAVE MORE MONEY TO INVEST



COMMERCIAL BUILDING
Lighting Upgrade
Case Study

7,778 kWh saved annually
\$1,596 initial project cost
\$1,322 estimated yearly savings
55% incentive
\$712 final cost

SIMPLE PAYBACK PERIOD
under 2 YEARS

STRATEGY 1.1:

Expand outreach and education to increase participation in voluntary home energy-efficiency programs.

Residential energy-efficiency improvements have the potential to make homes more comfortable, reduce energy bills and GHG emissions while also increasing the value of the home. The County should partner with PG&E, Liberty Utilities, PSREC, the Energy Upgrade California alliance, local board of realtors and other community organizations to leverage existing resources and expand public education and outreach campaigns that encourage residents to voluntarily make energy-efficiency improvements within their homes.

As part of outreach, the County should include on its website information on available energy-efficiency rebates and incentive programs. The website will also link to case studies of home owners who have implemented cost-effective, energy-efficiency improvements. These actions support County general plan policies related to home weatherization and encouraging energy conservation.²⁰

The County should also prioritize partnering with schools for energy efficiency education curriculum which can include educational presentations and hands-on learning for students. The Environmental Protection Agency (EPA) Office of Environmental Education offers the opportunity to apply for funding that will support locally-focused environmental education projects that increase public awareness and knowledge about environmental issues. See Appendix F for more detail.

IMPLEMENTATION ACTION		TIMELINE	RESPONSIBILITY
1.1.1	Partner with utilities and the Plumas County Community Development Commission to activate programs for income-eligible Sierra County residents.	2017	Planning Department
1.1.2	Partner with utilities, the Energy Upgrade California alliance and other community organizations to increase participation in energy-efficiency rebates and incentive programs.	2017	Planning Department
1.1.3	Include on the County’s website information on and links to residential energy-efficiency rebates, incentives and case studies.	2017	Planning Department
1.1.4	Partner with local schools and other organizations to provide energy efficiency educational presentations or curriculum.	2017	Health and Human Services Department
PERFORMANCE INDICATOR		TARGET	
1	Percentage of households participating in energy-efficiency rebate programs.	20% participating by 2025	
2	Percentage of households achieving an improvement in building energy efficiency.	20% achieving 30% savings in electricity use and 15% savings in propane use by 2025	
3	Number of households achieving an improvement in building energy efficiency.	382 Existing Households	

Annual Energy Reduction Potential:

818,320 kWh
9,393 Gallons Propane

Cost to County:

Low

Cost to Resident / Business Owner:

Low to High
(depending on finance program)

Savings to Resident / Business Owner:

Low to High
(depending on finance program)

Community Co-Benefits:

Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:

Partnerships with Organizations, Utilities and County Funds

²⁰ Sierra County General Plan 2012, Housing Element Policy 2 and Policy 20

STRATEGY 1.2:

Expand outreach and education to increase participation in voluntary non-residential energy-efficiency programs.

Investments in building energy-efficiency retrofits can save considerable amounts of energy and reduce a business’s operating costs. The greatest barriers to these improvements are the lack of information about efficiency practices and the scarcity of low-cost financing for the initial capital costs.

In partnership with PG&E, Liberty Utilities, PSREC, SBC’s Sierra Nevada Energy Watch program (SNEW) and other local partners, including businesses and school districts, the County should provide outreach programs aimed at maximizing voluntary energy efficiency within community businesses and special districts. These programs would target specific commercial sectors such as restaurants, supermarkets, retail, office and manufacturing to provide useful energy and cost saving recommendations. The program would encourage businesses to conduct benchmarking²¹, energy audits and implement cost-effective, energy-efficiency projects.

According to the results of the online survey completed, 46% of respondents recommended the County website as the best place for information on energy-efficiency programs specifically for commercial and industrial businesses. Case studies of businesses that have implemented cost-effective, energy-efficiency improvements can be showcased to provide real savings gained from these upgrades. Switching to LED lighting, upgrading HVAC and refrigerant equipment can result in significant savings for businesses and reduced operating expenses.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
1.2.1	Partner with utilities and community organizations to expand the use of energy-efficiency programs in Sierra County.	2017	Planning Department
1.2.2	Provide links on the County’s website to tools that demonstrate the financial benefits of efficiency upgrades to local businesses.	2017	Planning Department
1.2.3	Include on the County’s website information on and links to non-residential energy-efficiency rebates, incentives and case studies.	2017	Planning Department
PERFORMANCE INDICATOR		TARGET	
1	Number of businesses served with energy-efficiency improvements.	95 served by 2025	
2	Percentage of businesses participating in energy-efficiency rebate programs.	40% participating by 2025	
3	Percentage of businesses achieving an improvement in building energy efficiency.	40% achieving 30% electricity savings and 10% propane savings by 2025	

Annual Energy Reduction Potential:

666,497 kWh
4,536 Gallons Propane

Cost to County:
Low

Cost to Resident / Business Owner:
Low to High
(depending on finance program)

Savings to Resident / Business Owner:
Low to High
(depending on finance program)

Community Co-Benefits:
Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:
Partnerships with Organizations, Utilities and County Funds

²¹ Energy benchmarking compares a building’s energy performance against that of similar buildings.

STRATEGY 1.3:

Identify and promote programs that help finance energy-efficiency, water-efficiency and renewable-energy projects.

The up-front costs of energy-efficiency improvements can be a considerable barrier for many homeowners and businesses. According to the online survey, 76% of respondents noted cost as their greatest obstacle to completing projects. However there are numerous options to address this challenge, including on-bill financing, low-interest loans, energy-efficient mortgages and Property Assessed Clean Energy (PACE) programs.

One example, on-bill financing, works in conjunction with a utility’s energy-efficiency rebate and incentive programs to eliminate upfront costs. The cost of energy-efficiency retrofits is amortized on a property’s monthly energy bills. The program helps eligible customers pay for energy efficient retrofit projects with zero-interest, zero-penalty loans. Loan payments are included on the customer’s monthly utility bills and are set to not exceed the energy savings (in dollars) realized from the energy-efficiency retrofit. For further information refer to this report’s implementation section and appendices.

Another example, Property Assessed Clean Energy (PACE) programs are an innovative financing tool that allows residential and non-residential property owners to receive financing for energy-efficiency, clean-energy and water-efficiency projects, which they repay through a voluntary special assessment on their property tax bill. There are several organizations in California that provide cities and counties in California with access to PACE financing programs at no-cost to the local governments. By opting into multiple programs, the County can help establish a competitive marketplace for PACE financing.

The County should partner with utilities, community organizations and local banks to identify and promote existing and potential financing programs. The County should include links to financing programs on its website as recommended by the public input received from the online survey.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
1.3.1	Partner with utilities, community organizations and local banks to support PACE financing and other existing financing programs.	2018	Planning Department
1.3.2	Include on the County’s website information on existing financing programs for energy-efficiency upgrades.	2017	Planning Department
PERFORMANCE INDICATOR		TARGET	
N/A		N/A	

Annual Energy Reduction Potential:

Supports Strategy 1.1 and 1.2

Cost to County:
Low to Medium

Cost to Resident / Business Owner:
None

Savings to Resident / Business Owner:
None

Community Co-Benefits:
Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:
Partnerships with Organizations, Utilities, Local Banks and County Funds

Goal 2: Increase the Energy Performance of New Construction

New buildings offer a significant opportunity to achieve high levels of energy performance through advanced materials and holistic design. Additionally, renewable energy systems can be incorporated into project planning and construction to reduce upfront costs. While population and employment in unincorporated Sierra County have declined since 2005, there have been 8 housing units and 985 square feet of non-residential space built each year on average. This trend is expected to continue with these new units assumed to be replacing existing buildings. Since 1977, when the first California Energy Efficiency Standards were implemented, the required measures have saved Californians billions of dollars in reduced electricity bills.²² The County should work with developers and contractors to improve the understanding and compliance with existing Title 24 Energy Efficiency and Green Building Standards and promote measures to exceed the Energy Efficiency Standards. During each standard update cycle, jurisdictions have the opportunity to require standards that are more stringent than the statewide Standards as long as the measures are cost-effective over the life of the building. The County should review the potential for incentives and/or recognition programs for buildings that exceed the Title 24 Energy Efficiency Standards or achieve green building certification. This direction compliments current County efforts to meet the mandatory Title 24 energy standards.²³

Strategy 2.1:

Improve compliance with Title 24 Green Building and Energy Efficiency Standards.

Strategy 2.2:

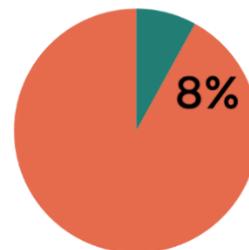
Provide incentives for buildings to exceed the current Title 24 Energy Efficiency Standards or achieve green building certification.

Strategy 2.3:

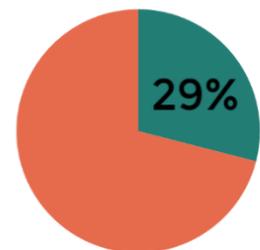
Reduce the heat island effect and related summer heat gain in residential and non-residential projects.

Goal 2: Increase the Energy Performance of New Construction

ELECTRICITY

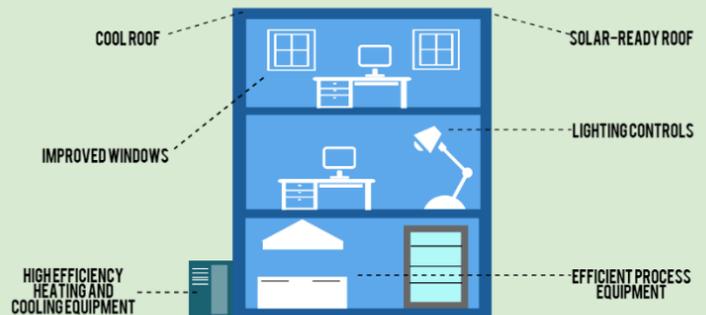


PROPANE



Goal 2 meets these percentages of the entire plan's projected savings

Title 24: Non-Residential Building Energy Efficiency Standards



For nearly 35 years, the California Energy Commission has saved Californians more than \$66 billion in electricity and natural gas savings through energy efficient building and appliance standards.

²² California Energy Commission Energy Efficiency Standards. <http://www.energy.ca.gov/efficiency/savings.html>

²³ Sierra County General Plan 2012, 2001-2008 Housing Element (updated Sep. 2006). Energy Conservation – p.52

STRATEGY 2.1:

Improve compliance with Title 24 Green Building and Energy Efficiency Standards.

The 2016 update to the Title 24 Green Building (Part 11) and Energy Efficiency Standards (Part 6) help make new construction significantly more energy efficient. The 2016 Energy Efficiency Standards are expected to be 28% more efficient than previous standards for residential construction according to the California Energy Commission.²⁴ The California Green Building Standards include mandatory as well as voluntary green building measures that make buildings healthier, more comfortable and have energy and water saving benefits. Assisting developers and contractors in understanding the Standards will help them achieve higher efficiencies with their projects. According to the online survey 67% of respondents were not aware of the Title 24 energy standards. The energy reduction potential is based on the full compliance with the mandatory Standards compared to the baseline energy use of a home or business in 2005.

The County should provide opportunities for building officials and planning department staff to attend Title 24 energy efficiency and green building trainings as well as promote trainings and educational materials to contractors and developers, via local and regional contractors associations and other groups. Energy Code Ace and PG&E offer free Title 24, Part 6 tools, trainings and resources to assist the building industry, related stakeholders and the public to comply with the 2016 Building Energy Efficiency Standards.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
2.1.1	Provide opportunities for County building officials and planning department staff to attend Title 24 trainings.	2017	Planning Department and Building Inspection Division
2.1.2	Include links to Title 24 energy efficiency and green building trainings and educational resources on the County's website.	2017	Planning Department and Building Inspection Division
2.1.3	Outreach to local and regional contractors association to provide trainings and best practices to its members.	2017	Planning Department and Building Inspection Division
PERFORMANCE INDICATOR		TARGET	
1	Percentage of County staff that attended Title 24 energy efficiency and green building trainings.	100% of Planning & Building staff by 2025	
2	Percentage of New Construction complying with Title 24 Standards.	100% of New Construction by 2025	

Annual Energy Reduction Potential:

231,753 kWh
6,827 Gallons Propane

Cost to County:
Low

Cost to Resident / Business Owner:
None

Savings to Resident / Business Owner:
High

Community Co-Benefits:
Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:
Partnerships with Organizations, Utilities and County Funds

²⁴ http://www.energy.ca.gov/title24/2016standards/rulemaking/documents/2016_Building_Energy_Efficiency_Standards_FAQ.pdf

STRATEGY 2.2:

Provide incentives for buildings to exceed the current Title 24 Energy Efficiency Standards or achieve green building certification.

Providing incentives for energy-efficient and green buildings, such as priority permit review, encourages developers to explore incorporating energy-efficient and green building features into their projects, which can save the property owners and tenants money over the life of the building, improve the health of tenants and increase the value of buildings. Reduced permitting time can be an effective incentive because it can translate to significant savings for developers that are paying interest on construction or bridge loans during the permit approval process. Recognition by the County can also be an effective incentive for developers to pursue green building certification or exceed the Energy Efficiency Standards. According to the Appraisal Institute, green building certifications significantly increase the value of buildings through improved rental income, higher occupancy, lower operating costs and lower risks.²⁵

The County should look into the feasibility of providing incentives or awards for buildings that exceed the current Title 24 Energy Efficiency Standards or achieve green building certification. The County should provide information through their website and directly to contractors and developers at the plan check counter on available incentives and education resources related to energy efficiency and green building.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
2.2.1	Explore incentives or awards that encourage applicants to exceed Title 24 Energy Efficiency Standards or achieve green building certification. Research what other jurisdictions have implemented.	2019	Planning Department and Building Inspection Division
2.2.2	Determine the feasibility of providing incentives or awards for new buildings that exceed Title 24 Energy Efficiency Standards or achieve green building certification.	2019	Planning Department and Building Inspection Division
2.2.3	If feasible, establish priority permit review for projects that exceed Title 24 Energy Efficiency Standards or green building certification.	2019	Planning Department and Building Inspection Division
PERFORMANCE INDICATOR		TARGET	
1	Percentage of new residential housing units exceeding Title 24 Energy Efficiency Standards or green building certification.	25% of new residential buildings exceed energy efficiency standards by 30% by 2025	
2	Percentage of new non-residential buildings exceeding Title 24 Energy Efficiency Standards or green building certification.	25% of new non-residential buildings exceed energy efficiency standards by 15% by 2025	

Annual Energy Reduction Potential:

10,738 kWh
459 Gallons Propane

Cost to County:
Low

Cost to Resident / Business Owner:
None

Savings to Resident / Business Owner:
High

Community Co-Benefits:
Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:
Partnerships with Organizations and County Funds

²⁵ Appraisal Institute, Green Building and Property Value: A Primer for Building Owners and Developers, <https://www.appraisalinstitute.org/assets/1/7/Green-Building-and-Property-Value.pdf>

STRATEGY 2.3:

Reduce the heat island effect²⁶ and related summer heat gain in residential and non-residential projects.

Trees, shade structures, cool (high albedo / solar reflectance) paving and roofing materials reduce the amount of solar energy absorbed and therefore temperature of rooftops and parking lots. By increasing the use of shading, cool paving and roofing materials it is possible to reduce heat gain in residential buildings and commercial centers during warm summer months, and optimize heat gain in the winter. This decrease in ambient air temperatures and reduced heat gain in warm summer months can reduce the amount of energy required for air conditioning.

Requirements could include: a) tree standards for existing streets and parking lots; b) heat gain mitigation requirements for new parking lots (through the use of shade structures, trees or cool pavement, etc.); c) cool roofing requirements for new construction. Shade structures can also accommodate solar panels thus serving a dual purpose.

The County should develop design guidelines and/or county codes to reduce cooling loads through the use of shade trees, shade structures, cool pavement and cool roofs in new construction during summer months and increase heat gain during winter months.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
2.3.1	Develop a landscaping ordinance and/or design guidelines to include parking lot heat-gain mitigation measures. Included would be a focus on shade trees and their energy benefits as well as guidance on tree types, planting and maintenance.	2019	Planning Department and Building Inspection Division
2.3.2	Require new development projects with parking lots to mitigate heat gain through the use of shade trees, shade structures with or without solar arrays, or cool pavement.	2019	Planning Department and Building Inspection Division
2.3.3	Promote the installation of solar shade structures by requiring new development projects with more than 50 spaces to obtain and submit a quote for solar shade structures with the permit application.	2019	Planning Department and Building Inspection Division
PERFORMANCE INDICATOR		TARGET	
N/A		N/A	

Annual Energy Reduction Potential:

Supports Strategies 2.1 and 2.2

Cost to County:
Medium

Cost to Resident / Business Owner:
None

Savings to Resident / Business Owner:
Medium

Community Co-Benefits:
Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:
Partnerships with Organizations and County Funds

²⁶ Increase in ambient air temperature due to excess heat created by non-permeable surfaces (such as roofs and pavement) being exposed to high temperatures during hot sunny days.

Goal 3: Increase Local Renewable Energy Generation and Use

Local renewable-energy projects benefit the County’s economy by creating jobs and reducing energy costs. In Sierra County there are unique opportunities for generating energy from renewable sources including wind, biomass, solar and micro-hydro. Rooftops and parking lots provide excellent opportunities for solar energy generation. In particular, non-residential and municipal facilities tend to have large, flat roofs that are well suited for solar equipment. Additionally, Sierra County is home to significant wind resources and bountiful forests that need to be maintained to reduce catastrophic fire risk. Sustainably managing forests can provide Sierra County government facilities and community members with significant biomass resources that can be used to generate electricity and useful heat. Utilizing new biomass boilers can also significantly reduce emissions compared to open burning of piles.

Goal 3: Increase Local Renewable Energy Generation and Use

Strategy 3.1:

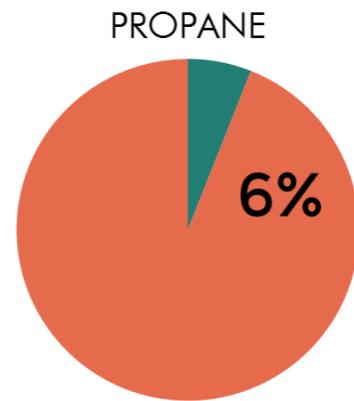
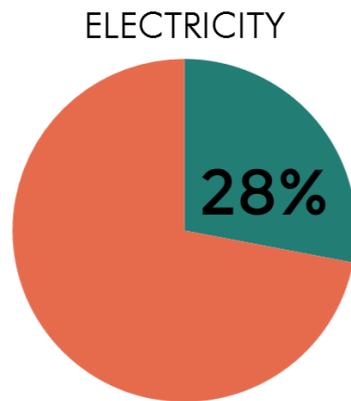
Evaluate the County’s residential and non-residential renewable energy potential and assess barriers to increased renewable energy generation and use.

Strategy 3.2:

Develop a comprehensive renewable-energy program that provides outreach, financing and technical assistance.

Strategy 3.3:

Encourage new development projects to meet 100% of their energy needs from renewable sources achieving Zero Net Energy.



Goal 3 meets these percentages of the entire plan's projected savings

Renewable Energy Resources

SOLAR	BIOMASS	WIND	MICRO-HYDRO
<p>A 4 kW residential system: Produces 6,600 kWh/year Simple payback: 8.8 years</p> 	<p>Thinning can protect forests and homes from catastrophic fires Biomass products can heat and power our homes</p> 	<p>Small turbines can easily power a home or small business Can be built on existing farms or ranches</p> 	<p>Small-scale hydroelectric power that can produce 5kW to 100kW of electricity using natural water flow</p> 

Strategy 3.1:

Evaluate the County’s residential and non-residential renewable energy potential and assess barriers to increased renewable energy generation and use.

Some of the common barriers to renewable energy include prospecting, permitting, marketing and installation, operation and maintenance. The recently completed American Solar Transformation Initiative (ASTI) program was launched by the U.S. Department of Energy to address the barriers to solar and transform the market to allow for easier access, expand options and make resources more widely available. The ASTI program assessed local governments’ level of solar accessibility by determining the community’s potential for solar. Through feasibility reports, local government participants were also able to understand the solar potential of their buildings and lots and more easily make a decision to further pursue installation.

To facilitate installation of renewable energy systems, the County can use best practices learned from the ASTI program in order to widen access to renewable energy systems. To do so, the renewable energy potential within the residential and non-residential sectors of the County should be evaluated. The County should also formulate and evaluate strategies needed to expand use of these systems. The County should review the existing permitting process and identify the current barriers to renewable energy system installations. A streamlined permitting process using existing best practices will be developed to further promote and expedite the installation of renewable energy systems.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
3.1.1	Evaluate the residential and non-residential renewable energy potential in the community.	2017	Planning Department
3.1.2	Review existing permitting process and identify barriers to renewable energy system installations. Consider a requirement for solar easements in new developments.	2017	Planning Department and Building Inspection Division
3.1.3	Develop streamlined permitting process for renewable energy system installations.	2017	Planning Department and Building Inspection Division
3.1.4	Conduct a renewable energy feasibility assessment on municipal buildings and lots.	2019	Public Works Department
PERFORMANCE INDICATOR		TARGET	
1	kWs of renewable energy systems installed on residential structures.	375 kWs by 2025	
2	Number of homes installing renewable energy systems	106 Households by 2025	
3	kWs of renewable energy systems installed on non-residential structures.	179 kWs by 2025	
4	Number of non-residential structures installing renewable energy systems	30 Non-Residential Structures by 2025	

Annual Energy Reduction Potential:

723,119 kWh

Cost to County:

Low to High

Cost to Resident / Business Owner:

None to High (depending on finance program)

Savings to Resident / Business Owner:

None to High (depending on finance program)

Community Co-Benefits:

Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:

Community Organizations and County Funds

Strategy 3.2:

Develop a comprehensive renewable-energy program that provides outreach, financing and technical assistance.

Outreach efforts should aim to maximize community participation in renewable-energy generation and emphasize energy cost savings. The program should make information available on how home and business owners can incorporate renewable energy systems into their living and working environments.

The County should maintain a section on their website dedicated to renewable-energy programs with tools available for making informed decisions on renewable energy, financing options and the permitting process. PG&E offers customers an opportunity to participate in a Community Solar program in which they can utilize renewable energy if they lack the capacity to support renewable infrastructure. The County should work with utilities, community organizations and local banks to expand and promote available financing programs.

Additionally, there are new financing mechanisms such as power purchase agreements, solar leases and Property Assessed Clean Energy (PACE) financing available where property owners can receive the benefits of solar power with little to no upfront costs. The federal renewable energy tax credit provides homeowners with a tax credit for 30% of qualified expenditures. There are also incentives for non-residential buildings as well, which although currently set to expire on December 31, 2016 will likely be extended.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
3.2.1	Partner with utilities and community organizations to provide educational materials and tools to help owners make informed decisions about the costs and benefits of renewable-energy projects.	2017	Planning Department
3.2.2	Update the County's website with links and tools to evaluate renewable-energy systems and how to request quotes from local and regional solar vendors.	2017	Planning Department and Building Inspection Division
3.2.3	Partner with utilities, community organizations and local banks to expand and promote available financing options.	2018	Planning Department
PERFORMANCE INDICATOR		TARGET	
N/A		N/A	

Annual Energy Reduction Potential:

Supports Strategy 3.1

Cost to County:
Low

Cost to Resident / Business Owner:
None

Savings to Resident / Business Owner:
None

Community Co-Benefits:
Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:
Partnerships with Community Organizations and County Funds

Strategy 3.3:

Encourage new development projects to meet 100% of their energy needs from renewable sources achieving Zero Net Energy.

California’s Zero Net Energy (ZNE) goals state that all new residential construction be ZNE by 2020 and all new commercial construction be ZNE by 2030. A ZNE building produces as much energy through clean, renewable resources as it consumes over the course of a year.²⁷ These buildings are high performing, highly efficient, more resilient to economic and climate changes, and offer more comfortable homes with higher resale value and more productive workspaces. Achieving ZNE in new construction will save residents and businesses money and help foster technological development to meet the unincorporated County’s energy needs locally.

ZNE buildings are achieved first by developing an integrated design approach which considers systems and incorporates multiple strategies to decrease energy use and increase comfort, such as a well-insulated building shell. Highly energy-efficient technologies including HVAC, lighting and controls equipment should then be applied along with metering equipment. The building should then be optimized for the way it will be used and operated. Finally, renewable energy generation systems should be installed to meet the remaining energy needs of the building.

The County should create incentives for increasing ZNE, such as streamlined permitting, partnering with organizations that can offer technical assistance to architects and developers, or awards-based recognition for achieving ZNE. The County should remove barriers in their code that would hinder ZNE development. The County should also provide ZNE resources, trainings and other assistance for planning and building staff, as well as designers, buildings and contractors.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
3.3.1	Determine the feasibility of providing incentives or awards for new buildings that meet Zero Net Energy standards.	2019	Planning Department and Building Inspection Division
3.3.2	Provide information to contractors and developers on the current incentives for renewable energy systems during plan review.	2017	Planning Department and Building Inspection Division
PERFORMANCE INDICATOR		TARGET	
1	Percentage of new residential construction that meets Zero Net Energy standards.	25% of residential new construction by 2025	
2	Percentage of new non-residential construction that meets Zero Net Energy standards.	25% of non-residential new construction by 2025	

Annual Energy Reduction Potential:

92,354 kWh
1,458 Gallons Propane

Cost to County:

Low

Cost to Resident / Business Owner:

None to High (depending on finance program)

Savings to Resident / Business Owner:

None to High (depending on finance program)

Community Co-Benefits:

Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:

Partnerships with Organizations, Utilities and County Funds

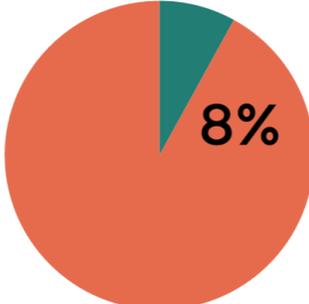
²⁷ California ZNE Communications Toolkit, July 2013 http://newbuildings.org/sites/default/files/ZNE_MessagePlatform.pdf

Goal 4: Increase Energy Efficiency in Municipal Structures and Operations

Measures undertaken by the County to improve energy efficiency not only reduces energy costs but also sets an example for the local community and the surrounding areas. According to the online survey, 87% of respondents believe it is important for Sierra County to be a leading example for other rural counties looking to be more energy efficient. The 2005 baseline municipal operations inventory indicated that the County consumed 1,000,126 kWh of electricity. The three largest consumers were the County Jail / Courthouse (37%), the Sierra Brooks Water System (25%) and public lighting (11%). Additionally the County consumed 11,664 gallons of propane. The three largest consumers were the County Jail / Courthouse (30%), the Goodyears Bar Garage (19%) and Health and Human Services (15%). It is imperative that the County set the stage for energy and cost savings through leading by example. These steps toward energy efficiency will not only improve the workspaces of County staff but also allow the County to invest money saved on other necessary public goods. Benchmarking municipal buildings and facilities with EPA’s Portfolio Manager is the first step to track energy use and evaluate opportunities to save energy and money.

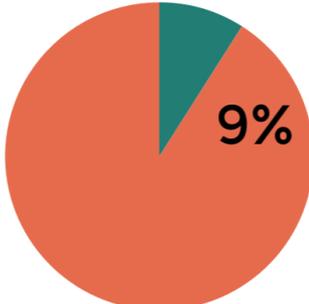
Goal 4: Increase Energy Efficiency in Municipal Structures & Operations

ELECTRICITY



8%

PROPANE



9%

Goal 4 meets these percentages of the entire plan's projected savings

BENEFITS OF LED STREETLIGHTS



Improves night time visibility and neighborhood safety




LED street lights use 50-75% less energy than traditional street lights & require less maintenance

WATER EFFICIENCY



Improving efficiency of potable water systems can save the County up to \$12,421 annually

LEAK DETECTION



Can reduce power costs to deliver water and reduce chemical costs to treat water

Strategy 4.1:

Improve the energy efficiency of existing municipal structures.

The County should establish a purchasing policy that requires new electrical equipment to be Energy Star rated (or similar energy usage rating). The County should benchmark municipal facilities using the free EPA Energy Star Portfolio Manager software to track energy use and determine the efficiency of existing facilities, including the Sierra Brooks Water System which consumed 236,288 kWh of electricity in 2014. The facilities with the greatest energy use or highest energy intensity should be targeted for energy audits and retro-commissioning²⁸ to optimize energy use and identify energy-efficiency opportunities. Additionally, the County should research other efficiency opportunities related to solid waste facilities including the combustion of captured methane to produce electricity and useful heat.

County Department heads could establish department-level goals of reducing energy use within their own departments, helping to achieve the overall county goal.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
4.1.1	Benchmark county facilities using the EPA Energy Star Portfolio Manager, prioritizing them by the greatest energy use or highest energy intensity.	2017	Public Works Department
4.1.2	Establish a purchasing requirement that all new electrical equipment be Energy Star rated when available.	2018	Planning Department
4.1.3	Conduct energy audit and retro-commissioning of county facilities.	2019	Public Works Department
PERFORMANCE INDICATOR		TARGET	
1	Benchmark county facilities.	2017	
2	Purchasing policy in place.	2018	
3	Audit and retro-commission county facilities.	2019	
4	Percentage of existing buildings energy use reduced.	20% of energy use reduced by 2025	

Annual Energy Reduction Potential:

117,695 kWh
2,333 Gallons Propane

Cost to County:
Low to High

Cost to Resident / Business Owner:
None

Savings to Resident / Business Owner:
None

Community Co-Benefits:
Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:
Partnerships with Organizations, Energy Service Companies, Utilities and County Funds

²⁸ Retro-commissioning is a systematic process to improve an existing building’s energy performance and occupants comfort through a whole-building systems approach

Strategy 4.2:

Evaluate the feasibility of upgrading public lighting to energy efficient LEDs.

In 2014, the County used 87,302 kWh for public lighting. The County should determine the feasibility and evaluate the cost-effectiveness of upgrading streetlights and other public lighting to higher-efficiency lighting such as LEDs. Typically, traditional street lights can be upgraded to LEDs and achieve savings between 50-70% of energy use.

Replacing traditional street lights to energy efficient LEDs greatly reduces electricity and maintenance costs while improving light quality, night visibility and reducing urban night glow. PG&E offers rebates for the replacement of streetlights with LEDs and full turnkey LED replacement services to local governments. For street lighting that is not owned or operated by PG&E, customers may be offered incentives for a rate change and LED replacement.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
4.2.1	Evaluate the cost-effectiveness of upgrading street lights and other outdoor public lighting to LEDs. Identify phasing & funding sources to offset costs.	2019	Public Works Department
PERFORMANCE INDICATOR		TARGET	
1	Street and other outdoor lights upgraded.	100% upgraded by 2025	
2	Percentage of public lighting energy use reduced.	63% of energy use reduced by 2025	

Annual Energy Reduction Potential:

66,485 kWh

Cost to County:

Low to Medium

Cost to Resident / Business Owner:

None

Savings to Resident / Business Owner:

None

Community Co-Benefits:

Reduced Energy Costs and Improved Air Quality

Potential Funding Sources:

Partnerships with Organizations, Utilities and County Funds

Strategy 4.3:

Evaluate the feasibility of improving the energy efficiency of potable water infrastructure.

In 2014, the County used 293,046 kWh of electricity for potable water delivery. The County should require energy-efficiency analysis in all potable water planning documents and facility upgrades by including energy-efficiency provisions in County-released RFPs.

The County should also benchmark the potable water facilities using the free EPA Energy Star Portfolio Manager software and Energy Use Assessment Tool to track energy use, conduct utility bill analysis and identify efficiency opportunities. The County should evaluate the feasibility of conducting audits of the potable water transport system to identify energy-efficiency improvements to pumps and wells. Additionally, the County should implement a leak detection program to improve efficiency of the distribution systems. PG&E offers technical assistance, incentives and rebates for the installation of energy-efficient equipment to local governments. Partnering with other water providers in the County could leverage resources to implement larger-scale water- and energy-saving projects.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
4.3.1	Benchmark the potable water transport system using EPA's Portfolio Manager and Energy Use Assessment Tool.	2017	Public Works Department
4.3.2	Require energy-efficiency analysis in all potable water transport planning documents and facility upgrades.	2018	Planning Department
4.3.3	Evaluate the feasibility of conducting energy audits of the potable water systems.	2019	Public Works Department
PERFORMANCE INDICATOR		TARGET	
1	Potable water facilities benchmarked	2017	
2	Energy Efficiency RFP Policy Complete	2018	
3	Complete energy audits of potable water systems	2019	
4	Percent of water facility energy use reduced	20% reduction in energy use by 2025	

Annual Energy Reduction Potential:

48,979 kWh

Cost to County:

Low to Medium

Cost to Resident / Business Owner:

Low

Savings to Resident / Business Owner:

Low

Community Co-Benefits:

Reduced Energy Costs, Reduced Water Costs and Improved Air Quality

Potential Funding Sources:

Partnerships with Organizations, Energy Service Companies, Utilities and County Funds

Goal 5: Reduce Water Waste and Associated Energy Use

The State of California has a goal to reduce per capita water use, especially in drought years. In a typical California home the major indoor water users are toilets (33%), showers (22%), faucets (18%), washing machines (14%), and leaks (12%). Dishwashers rank last – 1%.²⁹ Given that indoor water is delivered to a few, readily identifiable appliances, it is easy to target those with the greatest water efficiency potential. Since it typically requires significant energy to source, treat and deliver water to community members; water efficiency measures have the effect of reducing the amount of energy needed to provide water. The County’s General Plan supports water efficiency through the use of low-flow plumbing fixtures, drip irrigation, low water use landscaping and leak detection.³⁰ Additionally, according to the online survey, 90% of respondents believe community water providers should prioritize improvements to the efficiency of their water systems. Organizing a working group, comprised of citizens as well as elected officials and County staff, could benefit the community’s actions to reduce water waste and the embedded energy.

Goal 5: Reduce Water Waste and Associated Energy Use

Strategy 5.1:

Encourage residents and businesses to reduce the waste of water and its embedded energy indoors.

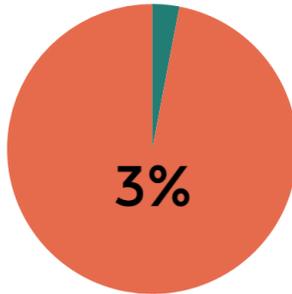
Strategy 5.2:

Encourage residents and businesses to reduce the waste of water and its embedded energy outdoors.

Strategy 5.3:

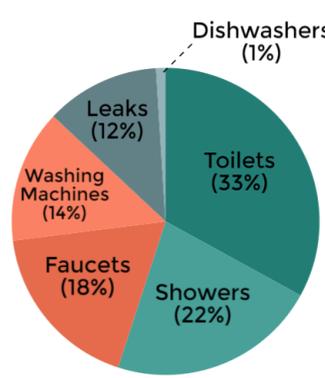
Encourage the completion of Leak Loss detection to reduce unaccounted for loss of water and its embedded energy use.

GOAL 5 MEETS 3% OF THE ENTIRE PLAN'S PROJECTED ELECTRICITY SAVINGS



3%

MAJOR INDOOR WATER USE





Benefits of Rainwater Harvesting

- Decreases the water-energy footprint
- Displaces the need for highly treated potable utility water
- Holds greater nutritional value for crops and gardens
- Diminishes the stormwater impact of rain events

²⁹ California Water Plan Update, Chapter 3. Urban Water Use Efficiency. 2013. http://www.water.ca.gov/calendar/materials/vol3_urbanwue_apr_release_16033.pdf

³⁰ Conservation and Open Space Element, Implementation Measures 11—2A(1) and 11-2A(3)

Strategy 5.1:

Encourage residents and businesses to reduce the waste of water and its embedded energy indoors.

Water-waste reduction and water-efficiency education can be effectively communicated by the County’s ability to lead by example. To do this, the County should benchmark municipal facilities current water usage. After baseline usage has been determined, the County should then set reduction goals working off of the state’s 25% water use reduction goal.

Based on the 2013 California Water Plan Update, use of more water efficient toilets, showers, faucets, washing machines and leak detection could reduce water usage by 15 gallons per capita per day (GPCD), a 25% reduction from typical daily residential water usage of 62 GPCD. The County should continue to encourage residents and businesses to voluntarily reduce their water usage and promote innovative strategies for increased water efficiency.

The County should work with Tahoe Sierra Integrated Regional Water Management (TSIRWM) Group, local water providers and utilities serving the region to explore the feasibility of implementing new water efficiency programs. Programs could include a toilet swap event or free low-flow showerhead giveaways. Additionally, many homes utilize private wells as a primary water source, and reduction in water waste will directly result in saved energy from electricity use associated with those wells.

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
5.1.1	Benchmark water usage in municipal buildings & set reduction goals of at least 25%.	2017	Public Works Department
5.1.2	Work with the TSIRWM Group, local water providers and utilities to promote existing water-efficiency programs in Sierra County via County website, local media, utility bills, etc.	2017	Planning Department
5.1.3	Explore with the TSIRWM Group, local water providers and utilities the feasibility of implementing water-efficiency programs.	2019	Public Works Department
PERFORMANCE INDICATOR		TARGET	
1	Percentage of households and businesses that voluntarily reduce indoor water use by 20% or more.	100% of households by 2025 ³¹	

Annual Energy Reduction Potential:

43,566 kWh

Cost to County:

Low

Cost to Resident / Business Owner:

Low

Savings to Resident / Business Owner:

Low

Community Co-Benefits:

Reduced Water Use, Reduced Wastewater Costs and Reduced Energy Costs

Potential Funding Sources:

Partnerships with TSIRWM and other Organizations, Utilities and County Funds

³¹ Urban and Ag. water suppliers not meeting the 20% reduction required by SB X7-7 (enacted in 2009) will not be eligible for state water grants or loans

Strategy 5.2:

Encourage residents and businesses to reduce the waste of water and its embedded energy outdoors.

In 2015, the California Water Commission adopted a statewide model water efficient landscape ordinance that requires efficient irrigation systems and limits lawn in new residential and commercial developments, resulting in a third less water used on landscaping. Significant water savings can help achieve these savings in the outdoor environment through a few readily implementable programs. The County should work with regional agencies to expand education, incentive programs and trainings to encourage residents and businesses to voluntarily reduce their water waste. Priority permit review for projects meeting or exceeding the voluntary CALGreen water-efficiency measures should be examined for feasibility.

The County should work with local water providers and utilities to evaluate the feasibility of providing Water-Wise programs where a trained water-efficiency specialist will visit homes and businesses on request, review indoor and outdoor water needs, make water-efficiency recommendations and provide water-saving devices.

The County should further lead by example by installing water-efficient landscaping in areas managed by the County to serve as public demonstration areas. Additionally, demonstrations of rainwater catchment or greywater systems should be available to homeowners to promote local onsite water reuse. The County should also partner with the Plumas County Agricultural Commissioner and the Plumas-Sierra University of California Cooperative Extension (Farm Advisor) to expand water conservation education as 39,141 acres of the County is agricultural.³²

Annual Energy Reduction Potential:

37,586 kWh

Cost to County:

Low

Cost to Resident / Business Owner:

Low

Savings to Resident / Business Owner:

Low

Community Co-Benefits:

Reduced Water Use and Reduced Energy Costs

Potential Funding Sources:

Partnerships with TSIRWM, Farm Advisor and other Organizations, Utilities and County Funds

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
5.2.1	Work with TSIRWM Group, other water providers and utilities to evaluate the feasibility of offering Water-Wise programs and additional water-efficiency rebates.	2018	Planning Department
5.2.2	Encourage and evaluate the feasibility of offering incentives to meet voluntary compliance with CALGreen water-efficiency measures.	2019	Planning Department and Building Inspection Division
5.2.3	Install water-efficient landscaping and design a demonstration zero-water landscape garden, rainwater catchment and greywater system.	2019	Public Works Departments
PERFORMANCE INDICATOR		TARGET	
1	Percentage of households and businesses that voluntarily reduce outdoor water use by 20% or more.	100% of households by 2025	
2	Demonstration zero-water landscape, rainwater catchment or greywater system designed.	2020	

³² 2012 Census of Agriculture, Sierra County, CA, https://www.agcensus.usda.gov/Publications/2012/Online_Resources/County_Profiles/California/cp06091.pdf

Strategy 5.3:

Encourage the completion of Leak Loss detection to reduce unaccounted for loss of water and its embedded energy.

Old and aging water infrastructure often results in high water loss through leaks, inaccurate meters and water theft. Studies have estimated that these leaky and outdated systems waste an estimated 14 to 18 percent (5.9 billion gallons) of daily water use in the United States³³. When systems are leaky, they also need more pressure to move water along the pipeline and into homes and businesses. Raising water pressure requires a significant amount of energy and heavy costs. By addressing leak detection, the County can ensure that the community is receiving water efficiently and remove any extra costs associated with the amount of energy needed to deliver water.

In order to understand the scale of water losses, the County should complete a water audit. The American Water Works Association (AWWA) and the International Water Association (IWA) co-developed a new standard method for conducting water audits. The AWWA/IWA water audit method is effective because it features sound, consistent definitions for the major forms of water consumption and water loss encountered in drinking water utilities. It also features a set of rational performance indicators that evaluate utilities on system-specific attributes, such as the average pressure in the distribution system and the total length of water mains.

The AWWA/IWA water audit method is detailed in the AWWA’s manual Water Audits and Loss Control Programs. The AWWA also offers free software for this auditing method that assists in tracking water consumption and losses and calculates the costs of losses, giving agencies important information for assessing the cost-effectiveness of leak reduction measures.³⁴

IMPLEMENTATION ACTION		TIME TABLE	RESPONSIBILITY
5.3.1	Complete water audit to assess the scale of unaccounted for water losses in the County.	2018	Public Works Department
5.3.2	Complete leak loss detection for County operated systems.	2018	Public Works Department
5.3.3	Outreach to other water system operators to recommend completion of leak detection.	2018	Public Works Department
PERFORMANCE INDICATOR		TARGET	
1	Leak loss detection completed at County operated systems.	100% of County operated systems by 2018	
2	Leak loss detection completed at other water system operators.	100% of water systems by 2020	
3	Percent of potable water systems with 40% reduction in water losses.	100% of potable water systems by 2025	

Annual Energy Reduction Potential:
8,542 kWh

Cost to County:
Low

Cost to Resident / Business Owner:
Low

Savings to Resident / Business Owner:
Low

Community Co-Benefits:
Reduced Water Use and Reduced Energy Costs

Potential Funding Sources:
Partnerships with Organizations and County Funds

³³ The Center for Neighborhood Technology, “The Case for Fixing Leaks” – November 2013 http://www.cnt.org/sites/default/files/publications/CNT_CaseforFixingtheLeaks.pdf

³⁴ American Water Works Association Resources & Tools, <http://www.awwa.org/resources-tools.aspx>

CHAPTER 5:

IMPLEMENTATION PLAN

Chapter 5 provides a roadmap for implementing the EAP. Sierra County recognizes that a clear and straightforward implementation program is essential to achieve the goals of the EAP.

To successfully implement the EAP, the County, regional organizations, and community members will need to work together and leverage existing and new national and state programs.

Ensuring the strategies translate from policy language into on-the-ground results is critical to the success of the EAP. To facilitate this, each strategy described in Chapter 4 contains a table that identifies the specific actions the County can carry out in order to achieve the identified goals. The second section of each table provides performance indicators and targets that enable staff, Board members and the public to track strategy implementation and evaluate the effectiveness of the EAP.

Evaluating the effectiveness of the EAP requires two key tasks: evaluation of the EAP as a whole and evaluation of the individual strategies. Community-wide emissions inventories provide the best indication of the overall EAP effectiveness, although it will be important to reconcile actual growth in the County versus the growth projected in the forecasts developed for the EAP. Conducting these inventories periodically, instead of annually, will allow direct comparison to the 2005 baseline while lessening the impact on staff resources. It is recommended that inventories are completed at least every 5 years in order to monitor the effect of the EAP and adapt the strategies and actions to reach the identified goals.

While community-wide inventories will provide information about the EAP's overall effectiveness, it will be important to understand the effectiveness of each strategy in order to prioritize future actions. Evaluating strategy performance will require data on community participation rates and the associated energy savings. With the support of PG&E, PSREC and Liberty Utilities the County should coordinate strategy evaluation on the same schedule as the community-wide inventories and summarize progress towards meeting the identified performance targets. For the EAP to remain relevant, the County must be prepared to evaluate and revise the strategies and actions over time. It is likely new information, technology and programs will emerge; therefore, the County must be ready to take advantage of these opportunities. Additionally, the County should prepare interim progress reports, using a template provided by SBC, on an annual basis to track performance.

Implementation Program

The Implementation Program identifies specific actions and steps the County can take to achieve the specified 2025 targets. The following matrix prioritizes the actions by year based on staff resources, potential funding availability and partner organization's capacity. The matrix serves as a guidepost for staff to initiate actions in order to implement the EAP and track progress. The involvement of a community working group will be necessary to carry out these actions and alleviate limited staff resources.

Table 5-1: EAP Implementation Matrix

YEAR	IMPLEMENTATION ACTION	SUPPORTS	RESPONSIBILITY	INFORMATION SOURCES
2017	Partner with utilities and regional organizations to activate existing energy-efficiency, water-efficiency and renewable-energy programs.	1.1.1 1.1.2 1.2.1 3.2.1	Planning Department	PG&E, PSREC, Liberty Utilities, Energy Upgrade California, Sierra Business Council & Plumas County Community Development Division
	Benchmark energy use in county facilities, potable water transport systems and water usage in municipal buildings.	4.1.1 4.3.1 5.1.1	Public Works Department	PG&E, PSREC, Liberty Utilities, water providers, Sierra Business Council & U.S. Environmental Protection Agency
	Provide information on opportunities for staff, contractors and developers to attend Title 24 training and information on incentives for renewable energy systems.	2.1.1 2.1.2 2.1.3 3.3.2	Planning Department & Building Inspection Division	PG&E, PSREC, Liberty Utilities, Sierra Business Council & Energy Code ACE
	Update the County's website with information and links to energy-efficiency, water-efficiency and renewable-energy programs, case studies, and financing programs.	1.1.3 1.2.2 1.2.3 1.3.2 3.2.2 5.1.2	Planning Department	PG&E, PSREC, Liberty Utilities, water providers , Energy Upgrade California, Sierra Business Council & Plumas County Community Development Division
	Analyze renewable energy potential, review barriers to renewable energy systems and streamline permitting.	3.1.1 3.1.2 3.1.3	Planning Department & Building Inspection Division	U.S. Department of Energy & Sierra Business Council
	Partner with local schools and organizations to provide energy efficiency educational presentations or curriculum.	1.1.4	Health & Human Services Department	U.S. Environmental Protection Agency Office of Environmental Education
2018	Partner with program implementers to authorize PACE financing and Water Wise programs.	1.3.1 5.2.1	Planning Department	Center for Sustainable Energy, water providers & Tahoe Sierra Integrated Regional Water Management Group
	Adopt purchasing guidelines, energy-efficiency analysis requirements in RFPs.	4.1.2 4.3.2	Planning Department	U.S. Environmental Protection Agency
	Partner with utilities, local banks and other organizations to expand financing options for energy-efficiency, renewable-energy and water-efficiency projects.	3.2.3	Planning Department	PG&E, PSREC, Liberty Utilities & Plumas County Community Development Division
	Complete water audit and conduct Leak Loss detection and County operated water systems. Recommend completion of Leak Loss detection to other water system operators.	5.3.1 5.3.2 5.3.3	Public Works Department	American Water Works Association & International Water Association
2019	Conduct energy audits, retro-commissioning and renewable energy feasibility assessment of municipal facilities, lighting and potable water systems. Implement cost-effective energy-efficiency projects.	3.1.4 4.1.3 4.2.1 4.3.3	Public Works Department	PG&E, PSREC, Liberty Utilities & Sierra Business Council
	Determine the feasibility of offering incentives for new construction that completes a green building checklist including: exceed Title 24 energy requirements, meet Zero Net Energy standards and exceed water efficiency requirements.	2.2.1 2.2.2 2.2.3 3.3.1 5.2.2	Planning Department & Building Inspection Division	PG&E, PSREC, Liberty Utilities , Sierra Business Council, Build It Green & U.S. Green Building Council
	Work with community organizations to redesign water bills to reduce water waste, develop new water-efficiency programs, help market programs and install demonstration garden.	5.1.3 5.2.3	Public Works Department	Water providers & Tahoe Sierra Integrated Regional Water Management Group
	Develop heat gain mitigation guidelines and ordinances for streets and parking lots.	2.3.1 2.3.2 2.3.3	Planning, Department & Building Inspection Division	PG&E, PSREC, Liberty Utilities & Sierra Business Council

Funding Sources and Financing Mechanisms

This section describes potential funding sources and financing mechanisms that the County can pursue to offset the financial burden of implementing the EAP. Each EAP strategy is accompanied with a simplified analysis of costs and savings, potential funding sources, and partnership opportunities. The spectrum of potential public and private funding sources is ever evolving and will need to be continually evaluated. This section outlines funding options that are currently available (as of September 2016). For additional information on energy efficiency programs and financing programs refer to Appendix D and F, respectively.

- U.S. Department of Energy (DOE)
- U.S. Environmental Protection Agency (EPA)
- California Energy Commission (CEC)
- California Infrastructure and Economic Development Bank (IBANK)
- California Statewide Communities Development Authority (CSCDA)
- Pacific Gas and Electric Company (PG&E)
- Liberty Utilities
- Plumas Sierra Rural Electric Cooperative (PSREC)

U.S. Department of Energy

The U.S. DOE provides formula grant funding and technical assistance for state and local governments to manage weatherization and clean energy programs including the Weatherization Assistance Program, State Energy Program and the Energy Efficiency and Conservation Block Grant Program.

U.S. Environmental Protection Agency

The U.S. EPA provides grants to support environmental education projects that promote environmental awareness and stewardship and help provide people with the skills to take responsible actions to protect the environment. This grant program provides financial support for projects that design, demonstrate, and/or disseminate environmental education practices, methods, or techniques. Since 1992, EPA has distributed between \$2 and \$3.5 million in grant funding per year, supporting more than 3,600 grants through the Environmental Education Grants Program.

California Energy Commission

The CEC offers low-interest loans to public institutions to finance energy-efficiency and energy generation projects on a first-come, first-serve basis. Interest rates are currently between zero and one percent. The CEC also manages the Energy Partnership Program, which provides no-cost (up to \$20,000) technical assistance to public agencies. Technical assistance includes conducting energy audits, preparing feasibility studies, contractor assistance, and design review consultation among other services. The CEC also funds Energy Upgrade California, which was designed to be Californian's one-stop-shop for home and business improvement projects that lower energy use and conserve water and natural resources. Californians can use the site to plan upgrade projects, locate participating contractors and find rebates and incentives including up to \$6,500 towards whole house energy upgrades.

California Infrastructure and Economic Development Bank

The IBANK finances public infrastructure and private development that promotes opportunities for local jobs, contributes to a strong economy and improves the quality of life in California communities. In September 2014, California IBANK launched the California Lending for Energy and Environmental Needs Center (CLEEN Center) and the Statewide Energy Efficiency Program (SWEEP) to provide low-cost financing to State and local governments for approved energy efficiency projects. The targets will be clean energy projects such as generation, distribution, transmission and storage; energy conservation measures; environmental mitigation measures; and water treatment and distribution.

California Statewide Communities Development Authority

The CSCDA is a joint powers authority with more than 500 cities, counties and special districts as Program Participants. CSCDA provides California's local governments with an effective tool for the timely financing of community-based public benefit projects. CSCDA provides program participants with two energy financing programs. The Sustainable Energy Bond Program, which provides access to tax-exempt financing for energy efficiency projects through contracts with Energy Service Companies that contain guaranteed energy savings to cover the full cost of all retrofit work. The OPEN PACE program provides local governments with a turnkey resource for residential and commercial property owners to finance energy efficiency, renewable energy and water conservation. OPEN PACE provides local governments with a competitive marketplace for PACE Program Administrators that meet specific qualifications. Program Administrators will develop managed contractor networks within the community, provide 100% financing and file repayment obligations through the property tax bills.

Pacific Gas and Electric Company

PG&E provides technical assistance, rebates, incentives and financing options to promote energy efficiency and renewable energy projects. For Residential customers, PG&E offers income-eligible customers monthly discounts and free energy saving improvements. PG&E also offers appliance rebates and whole-home upgrade incentives. For Non-Residential customers, PG&E offers the Energy Efficiency Financing program, which provides businesses and government agencies access to 0% loans up to \$100,000 for businesses and \$250,000 for government agencies. PG&E also offers incentives and technical assistance to improve the operational performance of facilities' equipment, lighting and control systems through a Retro-commissioning program. Additionally, PG&E offers design assistance, incentives, and educational resources for new construction that exceeds Title 24 energy efficiency standards through the Savings By Design program.

Liberty Utilities

Liberty Utilities provides energy conservation tips, free home and business audits, commercial customer incentives, residential rebates, free energy efficient lightbulbs and other conservation measures at events and during audits. For Residential customers, Liberty Utilities offers income-qualified customers energy-efficient home improvements at no-cost through their Energy Savings Assistance Program. Additionally, Liberty Utilities offers Net Metering to customers who generate renewable energy on their premises.

Plumas Sierra Rural Electric Cooperative

PSREC provides a free home energy audit survey, do-it-yourself home energy audits, conservation tips and tools, energy saving products for sale and rebates for residential, commercial and irrigation customers. PSREC provides rebates for Energy Star appliances and lighting, weatherization measures, irrigation efficiency measures, irrigation pump tests, Heating Ventilation and Air Conditioning equipment and commercial lighting equipment. Additionally, PSREC provides easy access to energy saving products including energy management, lighting, water saving and weatherization equipment and materials for sale through their energysavers.coop portal.

APPENDIX A:

SIERRA COUNTY 2005 BASELINE ENERGY USE

Appendix A summarizes the 2005 baseline energy use data used in the development of the Energy Action Plan development.

Pacific Gas and Electric Company (PG&E), Liberty Utilities (previously NV Energy doing business as Sierra Pacific Power Company in 2005) and Plumas Sierra Rural Electric Cooperative (PSREC) provided the majority of electricity used in Sierra County in 2005. The 2005 aggregated electricity consumption data was provided by PG&E and NV Energy for all accounts within unincorporated Sierra County. PSREC estimated electricity consumption in unincorporated Sierra County at 7% of their entire service territory's electricity consumption. Independent energy service providers provided a small percentage as direct-access electricity within the PG&E service territory. Direct-access electricity is energy supplied by a competitive energy service provider other than a utility, but uses a utility's transmission lines to distribute the energy. The 2005 direct-access electricity consumed in unincorporated Sierra County was collected from County-level, direct-access electricity data provided by the California Energy Commission (CEC). Additionally, transmission and distribution (T&D) losses associated with electricity consumed in unincorporated Sierra County was estimated based on the U.S. Environmental Protection Agency's Emissions & Generation Resource Integrated Database (eGRID) Western Grid average loss factor for 2005.

Potable water electricity use was calculated based on data provided by potable water providers in unincorporated Sierra County and electricity use provided by PG&E, NV Energy and PSREC. The potable water electricity use was subtracted from each utility's reported non-residential electricity use in order to provide additional context and develop potable water electricity specific reduction strategies.

Residential non-utility propane consumption was estimated using the California average per household non-utility fuel use calculated for 2005. The average household usage was calculated using the Energy Information Agency (EIA) State Energy Data System (SEDS) Residential Non-Utility fuel use in California in 2005 and the number of homes in California and unincorporated Sierra County using non-utility fuels for primary home heating in 2005 reported by the U.S. Census Bureau 2005 American Community Survey. For detailed references refer to the Sierra County 2005 Community-Wide Greenhouse Gas Emissions Inventory. Non-residential propane consumption was estimated using an average ratio of non-residential natural gas use to electricity use derived from California Energy Commission county wide data for Nevada County.³⁵

³⁵ Non-residential propane use data for unincorporated Sierra County was unavailable and due to limited methods to estimate this energy use, the Nevada County natural gas to electricity use ratio was used to estimate propane use in unincorporated Sierra County. Nevada County was chosen because the developed areas of both counties are primarily within the same CEC climate zone, natural gas is the primary stationary fuel and data on natural gas use was available for analysis.

Table A-1: Sierra County 2005 Baseline Community-Wide Residential Energy Use

Energy Source	Value	Units	Data Source
Electricity Consumption - PG&E	4,283,747	kWh	Pacific Gas and Electric Company
Electricity Consumption - NV Energy	3,792,654	kWh	NV Energy
Electricity Consumption - PSREC	4,834,914	kWh	Plumas Sierra Rural Electric Cooperative
Electricity Consumption – T&D Losses	727,350	kWh	U.S. EPA eGRID
Total Electricity Consumption	13,638,665	kWh	
Propane (LPG) Consumption	313,110	Gallons	EIA SEDS and U.S. Census Bureau

Table A-2: Sierra County 2005 Baseline Community-Wide Non-Residential Energy Use

Energy Source	Value	Units	Data Source
Electricity Consumption - PG&E	3,454,979	kWh	Pacific Gas and Electric Company
Electricity Consumption - NV Energy	630,707	kWh	NV Energy
Electricity Consumption - PSREC	1,798,306	kWh	Plumas Sierra Rural Electric Cooperative
Electricity Consumption - Direct Access	30,943	kWh	California Energy Commission
Electricity Consumption – T&D Losses	333,214	kWh	U.S. EPA eGRID
Electricity Consumption and T&D Losses - Potable Water	426,846		Potable Water Providers, PG&E, NV Energy, PSREC and U.S. EPA eGRID
Total Electricity Consumption	6,674,995	kWh	
Propane (LPG) Consumption	125,063	Gallons	SBC estimation based on Nevada County non-residential natural gas and electricity use.

Table A-3: Sierra County 2005 Baseline Municipal-Operations Energy Use

Facility	Electricity Use (kWh)	Propane Use (gallons)	Data Source
County Jail / Courthouse	369,717	3,498	Pacific Gas and Electric & County staff
Sierra Brooks Water System	249,145	-	NV Energy
Public Lighting	105,531	-	Pacific Gas and Electric, NV Energy & Plumas Sierra Rural Electric Cooperative
Health and Human Services	60,572	1,777	NV Energy & County staff
CalPine Water System	56,974	-	Plumas Sierra Rural Electric Cooperative
Goodyears Bar Garage	45,296	2,183	Pacific Gas and Electric & County staff
Social Services Offices	26,431	1,406	Pacific Gas and Electric & County staff
Loyalton Landfill	25,603	613	NV Energy & County staff
Mental Health, Drug and Alcohol Services	22,560	802	NV Energy & County staff
Minor Facilities	23,281	-	Pacific Gas and Electric
Sierra County Garage	15,016	1,386	Plumas Sierra Rural Electric Cooperative & County staff
Total Municipal Facilities Energy Consumption	1,000,126	11,664	Includes PG&E Owned Street Lights and Transmission & Distribution Losses

APPENDIX B:

SIERRA COUNTY BUSINESS-AS-USUAL (BAU) ENERGY USE FORECAST

Appendix B summarizes the 2025 business-as-usual energy use forecast used in the development of the Energy Action Plan to determine projected energy use if no new energy efficiency measures were taken.

Business-as-usual (BAU) community-wide energy use in unincorporated Sierra County was forecast using the Statewide Energy Efficiency Collaborative ClearPath California forecasting tool. Municipal energy use, included in non-residential energy use, was not forecast separately. Residential energy use was forecast using the population estimates reported by the California Department of Finance (CA DOF) for unincorporated Sierra County for January 1st 2005, 2010 and 2015³⁶ and the population projections for Sierra County for 2020 and 2025³⁷ adjusted for the relative change in population between 2005 and 2015 of 89% for unincorporated Sierra County to the Sierra County total. These population figures are taken from the latest revisions to the same data sets used in the Housing Element Update.

Non-residential energy use was forecast using the estimated 2005 and 2010 employment in Sierra County reported by the California Employment Development Department (EDD)³⁸ and the projected 2020 and 2025 employment in Sierra County from the California Department of Transportation (CALTrans) Long-Term, Socio-Economic Forecast.³⁹ Annualized growth rates for each time period were calculated using the standard formula.

Annualized Growth Rate = $(X / Y)^{(1 / (Z) - 1)} - 1$	
Where:	X = Forecast End Year Energy Use
	Y = Baseline Year Energy Use
	Z = Number of Years in the Forecast

Table B-1: BAU Residential Energy Use Forecast Growth Indicators and Annualized Growth Rates

Year	Population	Growth Indicator Source
2005	2,603	CA DOF Report E-8
2010	2,473	CA DOF Report E-8
2015	2,372	CA DOF Report E-5
2020	2,318	Adjusted CA DOF Report P-1
2025	2,264	Adjusted CA DOF Report P-1

³⁶ California Department of Finance, Demographic Research Unit; Report E-8 (November 2012) and E-5 (May 2015) -

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/>

³⁷ California Department of Finance, Demographic Research Unit; Report P-1 - <http://www.dof.ca.gov/Forecasting/Demographics/Projections/>

³⁸ California, Employment Development Department, Labor Market Information Division Industry Employment & Labor Force, In-County Total Employment, All Industries – by Annual Average (March 2014 Benchmark) <http://www.labormarketinfo.edd.ca.gov/county/sierra.html>

³⁹ Caltrans Long-Term Socio-Economic Forecasts by County – Sierra County 2015, In-County Total Employment, All Industries http://www.dot.ca.gov/hq/tpp/offices/eab/socio_economic.html

Time Period	Annualized Growth Rate	
2005-2010	-1.02%	CA DOF Report E-8
2010-2015	-0.83%	CA DOF Report E-8 and E-5
2015-2020	-0.46%	CA DOF Report E-5 and P-1
2020-2025	-0.47%	Adjusted CA DOF Report P-1

Table B-2: BAU Non-Residential Energy Use Forecast Growth Indicators and Annualized Growth Rates

Year	Employment	Growth Indicator Source
2005	780	CA EDD Employment Estimates
2010	730	CA EDD Employment Estimates
2020	691	CALTrans Employment Projections
2025	678	CALTrans Employment Projections
Time Period	Annualized Growth Rate	
2005-2010	-1.32%	CA EDD
2010-2020	-0.55%	CA EDD and CALTrans
2020-2025	-0.38%	CALTrans

Annualized growth rates for unincorporated Sierra County population and employment are recalculated for the time periods required for forecasting in ClearPath California.

Table B-3: ClearPath California BAU Energy Use Forecast Annualized Growth Rates

Energy Use Sector	Growth Indicator	Growth Indicator Source	Annualized Growth Rate (2005-2009)	Annualized Growth Rate (2010-2014)	Annualized Growth Rate (2015-2019)	Annualized Growth Rate (2020-2025)
Residential	Population	CA DOF	-1.0194%	-0.8683%	-0.5334%	-0.4686%
Non-Residential	Employment	EDD & CalTrans	-1.3162%	-0.7018%	-0.5475%	-0.4128%

The resulting forecasted energy use and the change in energy use in unincorporated Sierra County is reported below.

Table B-4: BAU Residential Energy Use Forecast by Energy Source

Energy Source	2005 Energy Use	2025 Energy Use	2005-2025 Change
Electricity (kWh)	13,638,665	11,862,691	-1,775,974
Propane (Gallons)	313,110	272,337	-40,773

Table B-5: BAU Non-Residential Energy Use Forecast by Energy Source

Energy Source	2005 Energy Use	2025 Energy Use	2005-2025 Change
Electricity (kWh)	6,674,995	5,800,521	-874,474
Propane (Gallons)	125,063	108,674	-16,389

APPENDIX C: POTENTIAL ENERGY REDUCTION CALCULATIONS

Appendix C shows the calculations for potential energy reductions resulting from implementation of each quantifiable EAP strategy. For each strategy, calculation inputs are highlighted in yellow and results are highlighted in green.

Strategy 1.1: Expand outreach and education to increase participation in voluntary home energy-efficiency programs.		
Target: 20% of Existing Households Reduce Electricity Use 30% and Propane use 15% by 2025		
Baseline Year	2005	
Baseline Annual Residential Energy Use	13,638,665	kWh - Electricity
	313,110	Gallons - Propane
Baseline Number of Households	1,909	Housing Units
2025 Target Percent of Households Participating	20%	of existing homes
2025 Target Percent Energy Reduction From Baseline Year	30%	of electricity use
	15%	of propane use
2025 Participating Households = Baseline Households x Percent Participating =	382	Housing Units
2025 Electricity Savings = Baseline Energy Use x Percent Participating x Percent Reduction =	818,320	kWh - Electricity
2025 Propane Savings = Baseline Energy Use x Percent Participating x Percent Reduction =	9,393	Gallons - Propane

Strategy 1.2: Expand outreach and education to increase participation in voluntary non-residential energy-efficiency programs.		
Target: 40% of Existing Businesses Reduce Electricity Use by 30% and Propane Use by 10% by 2025		
Baseline Year	2005	
Baseline Annual Non-Residential Energy Use	5,554,143	kWh - Electricity
	113,399	Gallons - Propane
2025 Target Percent Participating	40%	of existing
2025 Target Percent Energy Reduction From Baseline	30%	of electricity use
	10%	of propane use
2025 Electricity Savings = Baseline Energy Use x Percent Participating x Percent Reduction =	666,497	kWh - Electricity
2025 Propane Savings = Baseline Energy Use x Percent Participating x Percent Reduction =	4,536	Gallons - Propane

Strategy 2.1: Improve compliance with Title 24 Green Building and Energy Efficiency Standards.		
Target: 100% of New Construction meets Title 24 Green Building and Energy Efficiency Standards		
Baseline Year	2005	
Residential		
Baseline Residential Energy Use	13,638,665	kWh - Electricity
	313,110	Gallons - Propane
Baseline Residential Households	1,909	Households
Baseline Energy Use per Household	7,144	kWh / Household
	164	Gallons / Household
2005-2016 Average New Households per Year	8	Households / Year
Existing Housing Stock (2016 DOF ⁴⁰)	94.61%	Single Family
	5.39%	Multi-Family
4. Percent of Residential Energy Use Associated with Space Heating, Cooling, Indoor Lighting and Water Heating (2004 CEC ⁴¹)	Electricity	Propane
	37%	88%
5. 2008 Title 24 Energy Savings Associated with Space Heating, Cooling, Indoor Lighting and Water Heating (2008 CEC ⁴²)	Electricity	Propane
	Single Family (SF)	22.7%
	Multi-Family (MF)	19.7%
Energy Use per Household meeting 2008 Title 24 = Baseline Energy Use per Household x Percent Covered Energy Use x [(Percent SF x 2008 SF Percent Savings) + (Percent MF x 2008 MF Percent Savings)] =	6,218	kWh / Household
	150	Gallons / Household
Percent of Residential Energy Use Associated with Space Heating, Cooling, Indoor Lighting and Water Heating (2010 CEC ⁴³)	Electricity	Propane
	32%	86%
2013 Title 24 Energy Savings Associated with Space Heating, Cooling, Indoor Lighting and Water Heating (2013 CEC ⁴⁴)	Electricity	Propane
	Single Family (SF)	36.4%
	Multi-Family (MF)	23.3%
Energy Use per Household meeting 2013 Title 24 = 2008 Energy Use per Household - 2008 Energy Use per Household x Percent Covered Energy Use x [(Percent SF x 2013 SF Percent Savings) + (Percent MF x 2013 MF Percent Savings)] =	5,801	kWh / Household
	142	Gallons / Household
Energy Use per Household meeting 2016 Title 24 = 2013 Energy Use per Household - 2013 Energy Use per Household x Percent Covered Energy Use x 2016 Percent Savings (28%) =	5,281	kWh / Household
	108	Gallons / Household

⁴⁰ State of California, Department of Finance, E-5 Population and Housing Estimates for Cities, Counties and the State — January 1, 2011- 2016. Sacramento, California, May 2016. <http://www.dof.ca.gov/Forecasting/Demographics/Estimates/E-5/>

⁴¹ 2004 CEC - http://www.energy.ca.gov/reports/400-04-009/2004-08-17_400-04-009ES.PDF

⁴² 2008 CEC - http://www.energy.ca.gov/title24/2008standards/rulemaking/documents/2007-11-07_IMPACT_ANALYSIS.PDF

⁴³ 2010 CEC - <http://www.energy.ca.gov/2010publications/CEC-200-2010-004/CEC-200-2010-004-ES.PDF>

⁴⁴ 2013 CEC - <http://www.energy.ca.gov/2013publications/CEC-400-2013-008/CEC-400-2013-008.pdf>

Energy Use per Household meeting 2019 Title 24 = 2016 Energy Use per Household - 2016 Energy Use per Household x Percent Covered Energy Use x 2019 Percent Savings (28%) =	4,808	kWh / Household
	82	Gallons / Household
Non-Residential		
2005-2016 Average New Non-Residential Square Footage per Year	985	Square Feet
2005 Commercial End Use Survey All Commercial Electricity Annual Energy Intensity (2006 CEC ⁴⁵)	13.63	kWh / Square Feet
2005 Commercial End Use Survey All Commercial Fuel Annual Energy Intensity (2006 CEC ⁴⁴)	0.026	MMBtu / Square Feet
2008 Title 24 Estimated Electricity Savings (2008 CEC ⁴¹)	4.9%	Electricity Savings
2008 Title 24 Estimated Fuel Savings (2008 CEC ⁴¹)	9.4%	Fuel Savings
Energy Use per Square Feet meeting 2008 Title 24 = Baseline Energy Use per Square Feet - (Baseline Energy Use per Square Feet x 2008 Percent Savings) =	12.96	kWh / Square Feet
	0.024	MMBtu / Square Feet
2013 Title 24 Estimated Electricity Savings (2013 CEC ⁴³)	21.8%	Electricity Savings
2013 Title 24 Estimated Fuel Savings (2013 CEC ⁴³)	16.8%	Fuel Savings
Energy Use per Square Feet meeting 2013 Title 24 = Energy Use per Square Feet meeting 2008 Title 24 - Energy Use per Square Feet meeting 2008 Title 24 x 2013 Percent Savings =	10.14	kWh / Square Feet
	0.020	MMBtu / Square Feet
Energy Use per Square Feet meeting 2016 Title 24 = Energy Use per Square Feet meeting 2013 Title 24 - Energy Use per Square Feet meeting 2013 Title 24 x 2016 Percent Savings (20%) =	8.11	kWh / Square Feet
	0.016	MMBtu / Square Feet
Energy Use per Square Feet meeting 2019 Title 24 = Energy Use per Square Feet meeting 2016 Title 24 - Energy Use per Square Feet meeting 2016 Title 24 x 2016 Percent Savings (20%) =	6.49	kWh / Square Feet
	0.013	MMBtu / Square Feet
Residential		
2025 Residential Energy Savings from 2008 Title 24: = (Baseline Energy Use per Household - Energy Use per Household meeting 2008 Title 24) x 2005-2016 Average New Households per Year x 5.5 years =	25,668	kWh - Electricity
	612	Gallons - Propane
2025 Residential Energy Savings from 2013 Title 24: = (Baseline Energy Use per Household - Energy Use per Household meeting 2013 Title 24) x 2005-2016 Average New Households per Year x 2.5 years =	26,316	kWh - Electricity
	438	Gallons - Propane
2025 Residential Energy Savings from 2016 and 2019 Title 24: = (Baseline Energy Use per Household - Energy Use per Household meeting 2016 Title 24) x 2005-2016 Average New Households per Year x 3 years + (Baseline Energy Use per Household - Energy Use per Household meeting 2019 Title 24) x 2005-2016 Average New Households per Year x 6 years =	153,616	kWh - Electricity
	5,200	Gallons - Propane
Non-Residential		
2025 Non-Residential Energy Savings from 2008 Title 24: = (Baseline energy Use per Square Feet - Energy Use per Square Feet meeting 2008 Title 24) x 2005-2016 Average Non-Residential Square Footage per year x 5.5 years =	3,618	kWh - Electricity
	144	Gallons - Propane
2025 Non-Residential Energy Savings from 2013 Title 24: = (Energy Use per Square Feet meeting 2008 Title 24 - Energy Use per Square Feet meeting 2013 Title 24) x 2005-2016 Average Non- Residential Square Footage per year x 2.5 years =	6,958	kWh - Electricity
	106	Gallons - Propane

⁴⁵ 2006 CEC - <http://www.energy.ca.gov/2006publications/CEC-400-2006-005/CEC-400-2006-005.PDF>

2025 Non-Residential Energy Savings from 2016 and 2019 Title 24: = (Energy Use per Square Feet meeting 2013 Title 24 - Energy Use per Square Feet meeting 2016 Title 24) x 2005-2016 Average Non-Residential Square Footage per year x 3 years + (Energy Use per Square Feet meeting 2016 Title 24 - Energy Use per Square Feet meeting 2019 Title 24) x 2005-2016 Average Non-Residential Square Footage per year x 6 years =	15,576	kWh - Electricity
	327	Gallons - Propane

Strategy 2.2: Provide incentives for buildings to exceed the current Title 24 Energy Efficiency Standards or achieve green building certification.		
Target: 25% of New Construction Reduces Energy Use Beyond Title 24 Requirements (Residential 30% and Non-Residential 15%)		
Baseline Year	2005	
Residential		
2005-2016 Average New Households per Year	8	Households / Year
Energy Use per Household meeting 2016 Title 24	5,281	kWh / Household
	108	Gallons / Household
Energy Use per Household meeting 2019 Title 24	4,808	kWh / Household
	82	Gallons / Household
Percent of Residential Energy Use Associated with Space Heating, Cooling, Indoor Lighting and Water Heating (2010 CEC ⁴¹)	Electricity	Propane
	32%	86%
Non-Residential		
2005-2016 Average New Non-Residential Square Footage per Year	985	Square Feet
Energy Use per Square Feet meeting 2016 Title 24	8.11	kWh / Square Feet
	0.016	MMBtu / Square Feet
Energy Use per Square Feet meeting 2019 Title 24	6.49	kWh / Square Feet
	0.013	MMBtu / Square Feet
2025 Target Percent Participation	25%	Residential
	25%	Non-Residential
2025 Target Percent Energy Savings	30%	Residential
	15%	Non-Residential
Residential		
2025 Energy Savings Beyond Title 24 Requirements: = 2005-2016 Average New Households per Year x Energy Use per Household meeting Title 24 x Percent Participation x Percent Energy Savings x Years Implemented =	8,402	kWh - Electricity
	410	Gallons - Propane
Non-Residential		
2025 Non-Residential Energy Savings from Title 24: = 2005-2016 Average New Non-Residential Square Footage per Year x Energy Use per Square Feet meeting Title 24 x Percent Participation x Percent Energy Savings x Years Implemented =	2,336	kWh - Electricity
	49	Gallons - Propane

Strategy 3.1: Evaluate the County's residential and non-residential renewable energy potential and assess barriers to increased renewable energy generation and use.
Target: 88 Existing Households and 12 Businesses Install Solar PV by 2025

Baseline Year	2005	
2025 Target Potential Installations	1,909	Residential
	Unknown	Non-Residential
Number of Existing Installations 2005-2016	22	Residential
	3	Non-Residential
Total kW of Existing Installations 2005-2016	57.8	kW Residential
	9	kW Non-Residential
2025 Target Participating Installations per Year (4 x the 2005-2016 Average)	7	Residential Households per Year
	1	Non-Residential Installations per Year
Average Hours of Electricity Production (2016 CSI ⁴⁶)	4.67	Hours / Day
2025 Number of Participants = 2025 Target Participation Installations per Year x 9 years + Number of Existing Installations 2005-2016 =	88	Residential
	12	Non-Residential
2025 kW Solar Installed = Number of Participants x Total Size of Existing Installations / Number of Existing Installations =	231	kW Residential
	36	kW Non-Residential
2025 Solar-Produced Electricity = 2025 kW Solar Installed x Average Hours per Day Production x 365 Days / Year =	394,473	kWh - Residential Electricity
	60,662	kWh - Non-Res Electricity

Target: 18 Existing Households and 18 Businesses Install Wind Energy Systems by 2025

Baseline Year	2005	
2025 Target Potential Installations	1,909	Residential
	Unknown	Non-Residential
Number of Existing Installations 2005-2016	NA	Residential
	NA	Non-Residential
Total kW of Existing Installations 2005-2016	NA	kW Residential
	NA	kW Non-Residential
2025 Target Participating Installations per Year	2	Residential Households per Year
	2	Non-Residential Installations per Year
Average Size of Small Wind System in PG&E service territory (CEC ERP ⁴⁷)	7.968	kW
Average Height of Rotor Hub	90	Feet
Estimated Average Annual Power Output (Open EI ⁴⁸)	7,444	kWh

⁴⁶ 2016 CSI - <http://www.csi-epbb.com/default.aspx>

⁴⁷ CEC ERP - http://www.energy.ca.gov/renewables/emerging_renewables/

⁴⁸ OPEN EI - http://en.openei.org/wiki/Small_Wind_Guidebook/How_Much_Energy_Will_My_System_Generate

2025 Number of Participants = 2025 Target Participation Installations per Year x 9 years + Number of Existing Installations 2005-2016 =	18	Residential
	18	Non-Residential
2025 kW Wind Installed = Number of Participants x Average Size of Small Wind Systems =	143	kW Residential
	143	kW Non-Residential
2025 Wind-Produced Electricity = Number of Participants x Estimated Average Annual Power Output =	133,992	kWh - Residential Electricity
	133,992	kWh - Non-Res Electricity

Strategy 3.3: Encourage new development projects to meet 100% of their energy needs from renewable sources achieving Zero Net Energy.		
Target: 25% of New Developments Meet Zero Net Energy Goals by 2025		
Baseline Year	2005	
Residential		
2005-2016 Average New Households per Year	8	Households / Year
Energy Use per Household meeting 2016 Title 24	5,281	kWh / Household
	108	Gallons / Household
Energy Use per Household meeting 2019 Title 24	4,808	kWh / Household
	82	Gallons / Household
Non-Residential		
2005-2016 Average New Non-Residential Square Footage per Year	985	Square Feet
Energy Use per Square Feet meeting 2016 Title 24	8.11	kWh / Square Feet
	0.016	MMBtu / Square Feet
Energy Use per Square Feet meeting 2019 Title 24	6.49	kWh / Square Feet
	0.013	MMBtu / Square Feet
2025 Target Percent Participation	25%	Residential
	25%	Non-Residential
Residential		
2025 Energy Savings Meeting Zero Net Energy Goals: = 2005-2016 Average New Households per Year x Energy Use per Household meeting Title 24 x Percent Participation x Percent Energy Savings x Years Implemented =	79,114	kWh - Electricity
	1,180	Gallons - Propane
Non-Residential		
2025 Energy Savings Meeting Zero Net Energy Goals: = 2005-2016 Average New Non-Residential Square Footage per Year x Energy Use per Square Feet meeting Title 24 x Percent Participation x Percent Energy Savings x Years Implemented =	13,239	kWh - Electricity
	278	Gallons - Propane

Strategy 4.1: Improve the energy efficiency of existing municipal structures.
Target: Reduce Energy Use in Municipal Buildings by 20% by 2025

Baseline Year	2005	
Baseline Annual Municipal-Operations Energy Use	588,475	kWh - Electricity
	11,664	Gallons - Propane
2025 Target Percent Energy Reduction	20%	of energy use
2025 Electricity Savings = Baseline Energy Use x Percent Reduction =	117,695	kWh - Electricity
2025 Propane Savings = Baseline Energy Use x Percent Reduction =	2,333	Gallons - Propane

Strategy 4.2: Evaluate the feasibility of upgrading public lighting to energy efficient LEDs.		
Target: Reduce Energy Used for Public Lighting by 63% by 2025		
Baseline Year	2005	
Baseline Annual Municipal-Operations Street Lights and Other Lighting Energy Use	105,531	kWh - Electricity
2025 Target Percent Energy Reduction	63%	of energy use
2025 Street and Other Lighting Savings = Baseline Energy Use x Percent Reduction =	66,485	kWh - Electricity

Strategy 4.3: Evaluate the feasibility of improving energy efficiency of the potable water infrastructure.		
Target: Reduce Energy Use Intensity of the County Operated Potable Water Systems by 20% by 2025		
Baseline Year	2005	
Baseline Annual Municipal-Operations Energy Use	306,119	kWh - Electricity
Baseline Annual Municipal-Operations Potable Water Produced	54	Million Gallons
Baseline Annual Municipal-Operations Potable Water Energy Use Intensity	5,638	kWh / Million Gallons
2025 Target Percent Energy Use Intensity Reduction	20%	of energy use
2025 Target Annual Municipal-Operations Potable Water Energy Use Intensity	4,510	kWh / Million Gallons
2025 Target Reduction in Potable Water Use Associated with Goal 5	20%	of water use
2025 Target Annual Municipal-Operations Potable Water Produced	43	Million Gallons
2025 Potable Water Systems Energy Savings = 2025 Target Annual Municipal-Operations Potable Water Produced x (Baseline Annual Municipal-Operations Potable Water Use Intensity - 2025 Target Annual Municipal-Operations Potable Water Energy Use Intensity) =	48,979	kWh - Electricity

Strategy 5.1: Encourage residents and businesses to reduce the waste of water and the embedded energy indoors.		
Target: 100% of Households and Businesses Reduce Indoor Water Use by 20% by 2025		
Baseline Year	2005	
Baseline Year Population served by Water Systems	1,789	People

Sierra County 2005 Average Gallons Per Capita Per Day (GPCD)	223	Gallons / Capita / Day
Percent of Urban Water Demand (2013 CA WPU ⁴⁹)	31%	Residential Indoor
	44%	Landscape Irrigation
	20%	Non-Residential Indoor
2025 Target Percent Reduction in Indoor Water Use	20%	of water use
2005 Sierra County Estimated Potable Water Energy Use	426,846	kWh - Electricity
2005 Sierra County Estimated Potable Water Production	146	Million Gallons
2005 Sierra County Estimated Energy Use Intensity = 2005 Sierra County Estimated Potable Water Energy Use / 2005 Sierra County Estimated Potable Water Production =	2,933	kWh / Million Gallons
2005 Estimated Indoor Water Use = Total GPCD x (Percent Res + Percent Non-Res) =	114	Gallons / Capita / Day
2005 Estimated Annual Indoor Water Use = 2005 Estimated Indoor Water Use x Baseline Year Population * 365 Days Per Year / 1,000,000 =	74	Million Gallons
2025 Reduced Indoor Water Use = 2005 Estimated Annual Indoor Water Use x Percent Reduction =	15	Million Gallons
2025 Energy Savings from Reduced Indoor Water Use = 2025 Reduced Indoor Water Use x 2005 Sierra County Estimated Energy Use Intensity =	43,566	kWh / Year

Strategy 5.2: Encourage residents and businesses to reduce the waste of water and the embedded energy outdoors.

Target: 100% of Households and Businesses Reduce Outdoor Water Use by 20% by 2025

Baseline Year	2005	
Baseline Year Population served by Water Systems	1,789	People
Sierra County 2005 Average Gallons Per Capita Per Day (GPCD)	223	Gallons / Capita / Day
Percent of Urban Water Demand (2013 CA WPU ⁴⁸)	31%	Residential Indoor
	44%	Landscape Irrigation
	20%	Non-Residential Indoor
2025 Target Percent Reduction in Outdoor Water Use	20%	of water use
2005 Sierra County Estimated Potable Water Energy Use	426,846	kWh - Electricity
2005 Sierra County Estimated Potable Water Production	146	Million Gallons
2005 Sierra County Estimated Energy Use Intensity = 2005 Sierra County Estimated Potable Water Energy Use / 2005 Sierra County Estimated Potable Water Production =	2,933	kWh / Million Gallons

⁴⁹ 2013 California Water Plan Update, http://www.waterplan.water.ca.gov/docs/cwpu2013/2013-prd/Vol3_Ch03_UrbanWUE_PubReviewDraft_Final_PDFed_co.pdf

2005 Estimated Outdoor Water Use = Total GPCD x (Percent Landscape Irrigation) =	98	Gallons / Capita / Day
2005 Estimated Annual Outdoor Water Use = 2005 Estimated Outdoor Water Use x Baseline Year Population * 365 Days Per Year / 1,000,000 =	64	Million Gallons
2025 Reduced Outdoor Water Use = 2005 Estimated Annual Outdoor Water Use x Percent Reduction =	13	Million Gallons
2025 Energy Savings from Reduced Outdoor Water Use = 2025 Reduced Outdoor Water Use x 2005 Sierra County Estimated Energy Use Intensity =	37,586	kWh / Year

5.3: Reduce water losses through metering and leak loss detection programs.

Target: 100% of Potable Water Systems Reduce Water Losses by 40% by 2025

Baseline Year	2005	
Baseline Year Population served by Water Systems	1,789	People
Sierra County 2005 Average Gallons Per Capita Per Day (GPCD)	223	Gallons / Capita / Day
Percent of Urban Water Demand (2013 CA WPU ⁴⁸)	31%	Residential Indoor
	44%	Landscape Irrigation
	20%	Non-Residential Indoor
	5%	Water Losses
2025 Target Percent Reduction in Water Losses	40%	of water use
2005 Sierra County Estimated Potable Water Energy Use	426,846	kWh - Electricity
2005 Sierra County Estimated Potable Water Production	146	Million Gallons
2005 Sierra County Estimated Energy Use Intensity = 2005 Sierra County Estimated Potable Water Energy Use / 2005 Sierra County Estimated Potable Water Production =	2,933	kWh / Million Gallons
2005 Estimated Water Losses = Total GPCD x (Percent Water Losses) =	11.15	Gallons / Capita / Day
2005 Estimated Annual Outdoor Water Use = 2005 Estimated Outdoor Water Use x Baseline Year Population * 365 Days Per Year / 1,000,000 =	7	Million Gallons
2025 Reduced Outdoor Water Use = 2005 Estimated Annual Outdoor Water Use x Percent Reduction =	3	Million Gallons
2025 Energy Savings from Reduced Outdoor Water Use = 2025 Reduced Outdoor Water Use x 2005 Sierra County Estimated Energy Use Intensity =	8,542	kWh / Year

APPENDIX D: EXISTING ENERGY EFFICIENCY ADMINISTRATORS, POLICIES AND CODES IN SIERRA COUNTY

Appendix D documents the existing energy-efficiency administrators, policies and codes in unincorporated Sierra County with links to relevant websites.

Table D-1: Existing Energy Efficiency Administrators

EXISTING PROGRAMS	DESCRIPTION
Pacific Gas & Electric Company (PG&E)	PG&E offers incentives, rebates and educational resources to residents, businesses, non-profits and government agencies in Sierra County. (http://www.pge.com/)
Liberty Utilities	Liberty Utilities offers energy conservation tips, free home and business audits, commercial customer incentives, residential rebates and free energy efficient lightbulbs and other conservation measures at events and during audits. (https://libertyutilities.com/)
Plumas Sierra Rural Electric Cooperative (PSREC)	PSREC offers free home energy audit surveys, do-it-yourself home energy audits, conservation tips and tools, energy saving products for sale and rebates for residential, commercial and irrigation customers. (http://www.psrec.coop/)
Sierra Business Council (SBC)	SBC administers the Sierra Nevada Energy Watch program, delivering cost effective energy-efficiency projects and benchmarking services to businesses, non-profits, and government agencies in Sierra County. SBC also offers consulting services to governments on energy and climate planning. (http://sierrabusiness.org/)
Plumas County Community Development Commission (PCCDC) Energy Services	PCCDC operates Sierra County’s Home Energy Assistance Program services which offers assistance to eligible households on payment for wood, propane, fuel oil or electricity expenses. (http://www.plumascdc.org/)
GRID Alternatives	GRID Alternatives is a nonprofit organization that brings the benefits of solar technology to communities that would not otherwise have access, providing needed savings for families and preparing workers for jobs in the fast-growing solar industry. (http://www.gridalternatives.org/)
TRC Energy Services	TRC Energy Services administers the California Advanced Homes program, which highlights best practices in energy efficiency, green building and sustainability, and offers generous financial incentives to help builders and architects create environmentally friendly, energy-efficient communities for potential home buyers. (http://cahp-pge.com/)

Table D-2: Existing Energy Efficiency Policies and Codes

POLICY/CODE DOCUMENT	DESCRIPTION
<p>Sierra County General Plan (1996) Housing Element (Updated 2006)</p>	<p>Encourage residential energy conservation and energy cost reduction. Continue to seek weatherization program funds. Explore funding to provide grants from super-insulation of new construction of very low, low, and moderate income affordable units (Housing element p.221 - Policy 20)</p>
	<p>Energy Conservation: The County shall support the efforts of residential energy conservation and energy cost reduction. The County shall support other agencies that offer home weatherization programs by providing information to the public and referrals on the weatherization programs and seek weatherization program funds. (Housing element p. 230 - Policy 4. Implementation Measure 4.2)</p>
	<p>Code Compliance: The County will continue to encourage voluntary code compliance by providing guidance and technical assistance to residents who wish to make their own repairs. Local educational and home repair clinics will be supported in their efforts by the County supplying fliers and announcement of the clinic on the County’s web-site. (Housing Element p.231 - Policy 4. 4.7)</p>
<p>Sierra County General Plan (1996) Water Resources Element (Updated 2006)</p>	<p>Conserve soil and water resources and prevent activities that will significantly or permanently impair the productivity of the land. (Water Resources Element p.8-5 - Ref: Tahoe National Forest Land and Resource Management Plan (1990) 3.)</p>
	<p>Encourage water conservation, require water-saving fixtures, and encourage water suppliers to require water meters. (Water Resources Element p.8-13 - Policy 7.)</p>
<p>Sierra County General Plan (1996)</p>	<p>It is the County’s goal to promote renewable, low impact energy sources, foster energy conservation, and to look toward use of existing resources for the production of energy which is appurtenant to natural resource industries. (Energy Element p.15-2 - Goal 1)</p>
	<p>Promote land uses which utilize geothermal resources and which are consistent with the Goals and Policies of the General Plan and the criteria for the County’s geothermal resource assessment/marketing studies. (Energy Element p.15-15 - Policy 10)</p>
	<p>Prepare water conservation ordinance requiring water-saving fixtures in new construction. Send letter to water suppliers regarding water meters. Reactivate the County-wide Flood Control and Water Conservation District to assist in the County’s assertion of its efforts to conserve water and to further the goals and policies of this Element. (Implementation Measures 7a-c)</p>
	<p>Energy efficiency and renewable energy use should be included as criteria for approving and designing County capital improvement projects (Implementation Measures 28a-c: conduct energy audit; 28e,f)</p>
	<p>Reduce existing energy consumption for County buildings and for vehicles (Governmental Reduction in Energy Consumption: Policy 28)</p>
	<p>Sierra County ordinances, rules and regulations shall establish a phased permit Process for coordinating and guiding geothermal development (Policy 11)</p>
	<p>Assist in the development of energy awareness in the County (Overall Reduction in Energy Use, Policy 29)</p>
	<p>Incorporate energy considerations into proposed developments (Private Sector Energy Use, Policy 31)</p>

APPENDIX E: EXISTING ENERGY EFFICIENCY PROGRAMS IN SIERRA COUNTY

Appendix E documents the existing energy-efficiency programs in unincorporated Sierra County with links to relevant programs.

Table E-1: Existing Residential Energy Efficiency Programs

ENERGY EFFICIENCY PROGRAMS	DESCRIPTION
PG&E Home Upgrade	PG&E’s Home Upgrade program offers rebates of up to \$2,500 to help homeowners focus on their building shell to maintain a warmer or cooler indoor environment while lowering energy bills. Improvements may include attic, wall and floor insulation, duct sealing, furnace and AC replacements, and more. https://www.energyupgradeca.org/en/
PG&E Advanced Home Upgrade	PG&E’s Advanced Home Upgrade program offers rebates up to \$6,500 to go beyond building shell upgrades and is typically more complex, involving deep improvements. A Home Upgrade Professional will conduct a comprehensive energy assessment using energy-modeling software to create a customized energy-saving plan for your home. https://www.energyupgradeca.org/en/
PG&E SmartAC™	PG&E’s SmartAC program offers the opportunity to help prevent summer energy supply emergencies from disrupting day to day activities. Upon joining, SmartAC will install their free SmartAC device. Once installed, the customer will receive a SmartAC reward check. http://www.pge.com/smartac
PG&E SmartRate™	PG&E’s SmartRate program gives a discount at 3¢ per kWh on the customer’s June through September monthly rate, or the equivalent of 23% off Tier 1 usage. In exchange, the customer pays a surcharge of 60¢ per kWh for 2-7PM usage between 9 and 15 PG&E SmartDays™, May through October. With SmartRate automatic bill protection, the first summer is risk free. http://www.pge.com/smartrate
PG&E Home Appliance Rebate	PG&E offers residential customers rebates on the purchase of Energy Star® home appliances. Rebates on cooling systems range from \$20-\$425, heating systems from \$100-\$500 and appliances from \$50-\$75. http://www.pge.com/en/myhome/saveenergymoney/rebates/index.page
PG&E Solar Water Heating	PG&E’s Solar Water Heating program provides incentives up to \$2,719 based on the expected performance of the system. http://www.pge.com/csithermal
Liberty Utilities Conservation Tips	Liberty Utilities offers no-cost and low-cost conservation tips as well as room-by-room recommendations and seasonal recommendations. https://california.libertyutilities.com/loyalton/residential/smart-energy-use/electric/conservation-tips.html
Liberty Utilities Refrigerator Recycling Rebate	Liberty Utilities offers a \$35 rebate for recycling up to 2 working refrigerators between 10 and 30 cu-ft in capacity per year. https://california.libertyutilities.com/uploads/CA_Refrigerator_Recycling_Program_Customer_Form.pdf
Liberty Utilities Energy Audits	Liberty Utilities offers free home energy audits. A Liberty Utilities auditor will visit your home or business and will identify ways you can save energy and money. You will receive free energy efficient light bulbs & other conservation measures to help you save. https://california.libertyutilities.com/loyalton/residential/smart-energy-use/electric/energy-audits.html

ENERGY EFFICIENCY PROGRAMS	DESCRIPTION
Liberty Utilities Energy Efficient Lighting	Liberty Utilities provides energy efficient lightbulbs free of charge at events and during audits. Additionally special large orders may be available upon request. https://california.libertyutilities.com/loyalton/residential/smart-energy-use/electric/index.html#navbar-smart-uses-residential
PSREC Energy Audit Survey	PSREC offers a free electronic energy audit survey to identify problem areas that may need to concentrate on to help you conserve energy. PSREC will contact you to discuss your options. http://www.psrec.coop/energy-audit-survey.php
PSREC Do-It-Yourself Home Energy Audit	PSREC offers a checklist to help customers identify energy inefficiencies that can be upgraded or repaired to safe energy and money. http://www.psrec.coop/downloads/Home%20Energy%20Audit.pdf
PSREC Conservation Tips and Tools	PSREC offers energy savings tips, tools and links to resources to help customers save energy. http://www.psrec.coop/conservation-tips-tools.php
PSREC Marathon Water Heater Program	PSREC sells high-efficiency Marathon water heaters to members. http://www.psrec.coop/marathon.php
PSREC Convectair Space Heating Program	PSREC sells high-efficiency Convectair space heaters to members. http://www.psrec.coop/convectair.php
PSREC Energy Efficiency Product Program	PSREC sells energy management, lighting, weatherization and water savings products to members. http://www.energysavers.coop
PSREC Filter Change Program	PSREC sells air filters to members and provides reminders to members to replace their air filter to ensure the proper operation of their HVAC equipment. http://www.filterchange.coop/
PSREC GeoExchange Incentive Program	PSREC offers incentives to encourage members to install ground source heat pumps. http://www.psrec.coop/geothermal.php
PSREC Energy Star Rebates	PSREC offers rebates to upgrade to Energy Star appliances and LED lighting. http://www.psrec.coop/downloads/Appliance_Rebate.pdf
PSREC Weatherization Rebates	PSREC offers rebates for completing weatherization measures including upgrading windows and insulation. http://www.psrec.coop/downloads/Weatherization_Rebate.pdf
PSREC Irrigation Rebates	PSREC offers irrigation efficiency rebates to upgrade to high-efficiency motors and variable frequency drives and pump test rebates. http://www.psrec.coop/downloads/Irrigation_Rebate.pdf http://www.psrec.coop/downloads/Pump_Test_Rebate.pdf
PSREC HVAC Rebates	PSREC offers HVAC rebates to upgrade to high-efficiency air-source and ground-source heat pump systems. http://www.psrec.coop/downloads/HVAC_Rebate.pdf
Federal Renewable Energy Tax Credit	A taxpayer may claim a credit of 30% of qualified expenditures for a renewable energy system that serves a dwelling unit located in the United States that is owned and used as a residence by the taxpayer. Expenditures include labor costs for on-site preparation, assembly or original system installation, and piping or wiring to interconnect a system to the home. http://energy.gov/savings/residential-renewable-energy-tax-credit
California Advanced Homes	California Advanced Homes™ Program, administered by PG&E and TRC Energy Services, highlights best practices in energy efficiency, green building and sustainability, and offers generous financial incentives to help builders and architects create environmentally friendly, energy-efficient communities for potential home buyers. http://www.californiaadvancedhomes.com/
New Solar Homes Partnership (NSHP)	The NSHP provides financial incentives and other support to home builders, encouraging the construction of new, energy efficient solar homes that save homeowners money on their electric bills and protect the environment. http://www.gosolarcalifornia.org/about/ns hp.php

Table E-2: Existing Targeted Residential Energy Efficiency Programs

ENERGY EFFICIENCY PROGRAMS	DESCRIPTION
Home Energy Assistance Program (HEAP)	HEAP provides financial assistance to income-qualified applicants in the form of an annual utility credit for gas, electric, propane or firewood to help with the high costs of heating and/or cooling. HEAP programs in Sierra County are administered by the Plumas County Community Development Commission, 530-256-3531. http://www.plumascdc.org/energy.html
Weatherization Services (WX)	WX provides eligible households (owners and renters) free weatherization services and products to improve a home's energy efficiency and reduce overall utility costs, including attic insulation, weather stripping, storm windows, water heater blankets, compact fluorescent light bulbs and other energy-related home repairs. WX in Sierra County is administered by the Plumas County Community Development Commission. http://www.plumascdc.org/energy.html
PG&E Relief for Energy Assistance through Community Help (REACH)	REACH provides grants for projects that reduce energy vulnerability such as PG&E's one-time emergency financial assistance. http://www.pge.com/reach/
PG&E California Alternate Rates for Energy (CARE)	Qualified low-income customers that are enrolled in the CARE program receive a 30-35 percent discount on their electric and natural gas bills. CARE is administered by PG&E. http://www.pge.com/care/
PG&E Family Electric Rate Assistance (FERA)	The FERA program provides a monthly discount on electric bills for income-qualified households of three or more persons. FERA is administered by PG&E. http://www.pge.com/fera
PG&E Energy Savings Assistance Program	The Energy Savings Assistance Program provides income-qualified customers with energy-saving improvements at no charge. The program is administered by PG&E. http://www.pge.com/en/myhome/saveenergymoney/financialassistance/energysavingsassistanceprogram/index.page
PG&E Medical Baseline Allowance	Residential customers with a qualified physician certified medical condition can receive additional quantities of energy at the lowest (baseline) price. The program is administered by PG&E. http://www.pge.com/medicalbaseline
PG&E Multi-Family	PG&E's Multi-Family Program is for property owners and managers of existing residential dwellings or mobile home parks with five or more units. The program encourages owners to install qualifying energy-efficient products in individual tenant units and common areas of residential apartments, mobile home parks and condominium complexes. A full list of available rebates and incentives is available online. http://www.pge.com/multifamily/
Liberty Utilities Energy Savings Assistance Program (ESAP)	Liberty Utilities' ESAP offers income-qualified customers energy efficiency improvement at no cost. https://california.libertyutilities.com/loyalton/residential/smart-energy-use/electric/energy-savings-assistance-program.html
PSREC Winter Rate Assistance Program (WRAP)	PSREC offers a discounted rate to income-qualifying members during the winter heating season, November through April. For more information, please call Shelly at (530) 832-4261 ext. 6037 or visit: http://www.psrec.coop/electric_assist.php
PSREC Budget Billing	PSREC can help customize your Budget Billing plan which will keep your bill roughly the same every month year-round despite changes in weather. Call for details: 530-832-4261
Single Family Affordable Solar Housing (SASH)	The California Solar Initiative SASH program provides qualifying low-income homeowners up-front rebates to defray the costs of installing a solar electric system. Depending on the income level, homeowners may be eligible for an entirely free system, or a highly subsidized one. The SASH program is administered by GRID Alternatives. http://www.gridalternatives.org/learn/sash

Table E-3: Existing Non-Residential Energy Efficiency Programs

ENERGY EFFICIENCY PROGRAMS	DESCRIPTION
PG&E Rebates and Incentives	PG&E offers non-residential customers rebates and incentives for power management software, occupancy sensors on lights, steam traps, HVAC motors and pumps, electric water heaters, process cooling, data center airflow management, boiler economizers, refrigeration, boiler heat recovery, refrigeration control, VSD pumps, boilers and fans. A full list of current rebates can be found using the PG&E money back tool. www.pge.com/businessrebates
PG&E HVAC Quality Maintenance Program	PG&E's Commercial HVAC Quality Maintenance Program offers generous incentives for enrolling in a three-year air conditioning quality maintenance service agreement and installing optional unit retrofits. The business owner will lower their operating, repair and replacement costs; optimize unit performance and efficiency; improve the indoor air quality and thermal comfort for employees and customers; help prevent HVAC unit failures that can threaten business operations; and reduce their carbon footprint. http://www.commercialhvacqm.com/
PG&E Lighting Rebates	PG&E offers rebates for high-efficient replacement lights as well as rebates to help cover the costs of qualifying fixtures and retrofit kits. http://www.pge.com/en/mybusiness/save/rebates/lighting/index.page
Liberty Utilities Customer Incentives	Liberty Utilities offers Incentives to commercial customers who wish to retrofit with energy efficient lighting or other energy efficiency upgrades. Call 775-336-1300 ext 107 or williams@trisage.com . https://california.libertyutilities.com/loyalton/commercial/smart-energy-use/electric/electric-programs.html#navbar-smart-uses-commercial
Liberty Utilities Conservation Tips	Liberty Utilities offers no-cost and low-cost conservation tips. https://california.libertyutilities.com/loyalton/commercial/smart-energy-use/electric/conservation-tips.html
Liberty Utilities Refrigerator Recycling Rebate	Liberty Utilities offers a \$35 rebate for recycling up to 2 working refrigerators between 10 and 30 cu-ft in capacity per year. https://california.libertyutilities.com/uploads/CA_Refrigerator_Recycling_Program_Customer_Form.pdf
Liberty Utilities Energy Audits	Liberty Utilities offers free business energy audits. A Liberty Utilities auditor will visit your home or business and will identify ways you can save energy and money. You will receive free energy efficient light bulbs & other conservation measures to help you save. https://california.libertyutilities.com/loyalton/commercial/smart-energy-use/electric/energy-audits.html
Liberty Utilities Energy Efficient Lighting	Liberty Utilities provides energy efficient lightbulbs free of charge at events and during audits. Additionally special large orders may be available upon request. https://california.libertyutilities.com/loyalton/residential/smart-energy-use/electric/index.html#navbar-smart-uses-residential
PSREC Lighting Rebates	PSREC offers commercial customers lighting rebates. http://www.psrec.coop/downloads/Lighting_Rebate.pdf
PSREC Marathon Water Heater Program	PSREC sells high-efficiency Marathon water heaters to members. http://www.psrec.coop/marathon.php
PSREC Convectair Space Heating Program	PSREC sells high-efficiency Convectair space heaters to members. http://www.psrec.coop/convectair.php
PSREC Energy Efficiency Product Program	PSREC sells energy management, lighting, weatherization and water savings products to members. http://www.energysavers.coop
PSREC Filter Change Program	PSREC sells air filters to members and provides reminders to members to replace their air filter to ensure the proper operation of their HVAC equipment. http://www.filterchange.coop/

ENERGY EFFICIENCY PROGRAMS	DESCRIPTION
PSREC GeoExchange Incentive Program	PSREC offers incentives to encourage members to install ground source heat pumps. http://www.psrec.coop/geothermal.php
PSREC Energy Star Rebates	PSREC offers rebates to upgrade to Energy Star appliances and LED lighting. http://www.psrec.coop/downloads/Appliance_Rebate.pdf
PSREC Weatherization Rebates	PSREC offers rebates for completing weatherization measures including upgrading windows and insulation. http://www.psrec.coop/downloads/Weatherization_Rebate.pdf
PSREC Irrigation Rebates	PSREC offers irrigation efficiency rebates to upgrade to high-efficiency motors and variable frequency drives and pump test rebates. http://www.psrec.coop/downloads/Irrigation_Rebate.pdf http://www.psrec.coop/downloads/Pump_Test_Rebate.pdf
PSREC HVAC Rebates	PSREC offers HVAC rebates to upgrade to high-efficiency air-source and ground-source heat pump systems. http://www.psrec.coop/downloads/HVAC_Rebate.pdf
Federal Business Energy Investment Tax Credit	A taxpayer may claim an investment tax credit of 30% of qualified expenditures for solar, fuel cells, small wind systems or 10% of qualified expenditures for geothermal, microturbines and combined heat and power systems (CHP), aka co-generation systems. Expenditures include labor costs for on-site preparation, assembly or original system installation, and for piping or wiring to interconnect a system. http://energy.gov/savings/business-energy-investment-tax-credit-itc
PG&E Savings By Design (SBD)	SBD is a statewide program offered by PG&E to encourage high-performance new building design and construction for commercial buildings. The program offers building owners and their design teams a wide range of services, such as design assistance, design team incentives, owner incentives, and educational resources. www.pge.com/savingsbydesign
PG&E Retrocommissioning (RCx) Program	Retrocommissioning (RCx) is a systematic process for identifying less-than-optimal performance in your facility's equipment, lighting and control systems and making the necessary adjustments. While retrofitting involves replacing outdated equipment, RCx focuses on improving the efficiency of what's already in place. PG&E's RCx Program provides incentives and connects businesses with experts to make sure their facilities — and the equipment and systems within them — are running in peak condition for optimal energy savings. RCx projects can improve a facility's work environment and extend the service life of equipment. http://www.pge.com/en/mybusiness/save/rebates/retrocommissioning/index.page
PG&E Hospitality Program	The Hospitality Program provides energy efficiency recommendations, project oversight and rebates at no cost to customers in PG&E territory including hotels and motels, dining and restaurants, casinos, health clubs and more. Energy specialists will conduct a free assessment of your facility and identify site specific opportunities to save you energy and money. Projects include upgrading old inefficient lighting to LEDs and replacing old refrigeration motors. http://ecoact.org/thehospitalityprogram/
PG&E LED Accelerator Program (LEDA)	The LED Accelerator Program (LEDA) incentivizes high performance LED retrofit and new installations in conjunction with networked controls or a new lighting design layout for multi-site commercial businesses. http://ledaccelerator.com/
PG&E Advanced Pumping and Efficiency Program (APEP)	PG&E's Advanced Pumping Efficiency Program (APEP) is an educational and incentive program intended to improve overall pump and booster efficiency and encourage energy conservation. The program subsidizes pump tests and provides cash-back incentives for pump overhaul above 25/hp. http://www.pumpefficiency.org/
Bright Schools	Provides technical assistance to schools for improving building energy efficiency and clean energy generation. Up to \$20,000 available to successful applicants to fund professionally-prepared feasibility study for the most effective energy efficiency measures. http://www.energy.ca.gov/efficiency/brightschoools/

ENERGY EFFICIENCY PROGRAMS	DESCRIPTION
Prop 39: California Clean Energy Jobs Act	<p>The California Clean Energy Jobs Act (Prop. 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. Under the initiative, roughly up to \$550 million annually is available for appropriation by the Legislature for eligible projects to improve energy efficiency and expand clean energy generation in schools.</p> <p>http://www.energy.ca.gov/efficiency/proposition39/index.html</p>
Energy Partnership Program	<p>The California Energy Commission (CEC) Provides up to \$20,000 in no cost technical assistance to public agencies in identifying the most cost effective energy efficient upgrades.</p> <p>http://www.energy.ca.gov/efficiency/partnership/</p>
Energy Efficiency Financing	<p>The California Energy Commission (CEC) provides 0-1% interest loans to public entities for projects with proven energy savings. http://www.energy.ca.gov/efficiency/financing/index.html</p>
Water Energy Technology	<p>The California Energy Commission (CEC) will implement a Water Energy Technology (WET) program to provide funding for innovative technologies that meet the following criteria: 1) Display significant water savings, energy savings, and greenhouse gas emission reductions. 2) Demonstrate actual operation beyond the research and development stage. 3) Document readiness for rapid, large-scale deployment (but not yet widely deployed) in California. http://www.energy.ca.gov/wet/</p>
Water Energy Grant Program	<p>This program funds residential, commercial and municipal water efficiency projects that reduce GHG emissions and reduce water and energy use. Eligible applicants include local agencies, JPA's, and non-profits. Eligible projects include residential and commercial water efficiency, municipal water efficiency programs, or projects that reduce greenhouse gas, reduce water and reduce energy use. Available funding is \$28 million. The program is funded through the Cap and Trade legislation (specifically SB 103, Sec.11) and administered by California Department of Water Resources. http://www.water.ca.gov/waterenergygrant/</p>
PG&E Streetlight Upgrade Program	<p>PG&E will be replacing its non-decorative streetlights. In collaboration with the cities and counties across its service territory, PG&E will replace 160,000 existing high pressure sodium vapor (HPSV) bulbs with longer-lasting and more efficient light-emitting diode (LED) fixtures over the next three years. Cities and Counties can opt in for early upgrade by visiting: http://www.pge.com/streetlightupgrade</p>
Tax Exemption for Farm Equipment and Machinery	<p>In November 2012, The California State Board of Equalization determined the partial exemption from state sales and use tax applies to solar photovoltaic systems that are primarily used to power farm equipment and machinery. The system does not need to be directly connected to the equipment to qualify--it can be connected to the local electricity grid and used to offset the farm's electricity use via a net metering agreement with the local utility. Applicants will need to demonstrate that at least 50% of the electricity generated by the solar PV system is used by farm equipment annually. This tax exemption is also applicable to wind machines and could apply to other energy efficient farm equipment.</p> <p>http://www.boe.ca.gov/sutax/exemptfem.htm</p>

APPENDIX F: ENERGY EFFICIENCY FINANCING PROGRAMS

Appendix F documents available financing programs for specific sectors (community-wide, residential, non-residential and municipal).

Table F-1: Community-Wide Energy Efficiency Financing Programs

FUNDING SOURCE	DESCRIPTION
Property Assessed Clean Energy (PACE)	<p>PACE is a means of financing energy-efficiency upgrades, water-efficiency upgrades or renewable energy fixtures on existing structures with little or no up-front costs. With PACE, residential and commercial property owners living within a participating district can finance up to 100% of their project and pay it back over time as a voluntary property tax assessment through their existing property tax bill. Loans are typically paid out over an assigned term of 15-20 years, keeping monthly payments low enough that utility savings may exceed the payment amount, generating a net-positive cash flow. It can also be used to finance leases and power-purchasing agreements (PPA's) for solar power or other renewable energy providers. http://energycenter.org/policy/property-assessed-clean-energy-pace</p>
Solar Power Purchase Agreement (PPA)	<p>A solar power purchase agreement (PPA) is a financial agreement where a developer arranges for the design, permitting, financing and installation of a solar energy system on a customer's property at little to no cost. The developer sells energy to the host customer at a fixed rate that is typically lower than the local utility's retail rate. The lower price offsets the purchase of grid electricity while the developer receives the income from these sales of electricity as well as any tax credits and other incentives generated from the system.</p>

Table F-2: Residential Energy Efficiency Financing Programs

FUNDING SOURCE	DESCRIPTION
Energy Star Energy Efficiency Mortgages	<p>An Energy Efficient Mortgage (EEM) is a mortgage that credits a home's energy efficiency in the mortgage itself. EEMs give borrowers the opportunity to finance cost-effective, energy-saving measures as part of a single mortgage and stretch debt-to-income qualifying ratios on loans thereby allowing borrowers to qualify for a larger loan amount and a better, more energy-efficient home. https://www.energystar.gov/index.cfm?c=mortgages.energy_efficient_mortgages</p>
GSFA Residential Energy Retrofit Program	<p>Through the Golden State Finance Authority (GSFA) Residential Energy Retrofit Program, eligible homeowners can finance energy efficiency and renewable energy measures, up to \$50,000, with a 6.5% fixed interest rate 15-year loan. 100% financing is available with no income limits ore equity requirements. http://www.gsfahome.org/programs/energy/overview.shtml</p>

Table F-3: Non-Residential Energy Efficiency Financing Programs

FUNDING SOURCE	DESCRIPTION
PG&E Energy Efficiency Financing	PG&E offers 0% interest loans of up to \$100,000. Loans can be used to replace old and inefficient equipment with no up-front out-of-pocket investment. The program allows 5 years for repayment; however, the energy savings continue to accrue after the loan is paid off. http://www.pge.com/en/mybusiness/save/rebates/onbill/index.page
SAFE-BIDCO	SAFE-BIDCO offers small businesses, qualifying landlords, and non-profit organizations loans up to \$450,000 for a maximum of 15 years to complete energy efficiency and renewable energy projects. The loan can cover energy studies, design and consultant fees, materials and equipment costs and loan fees. http://www.safe-bidco.com/loan-programs/energy-efficiency-loans/
Rural Energy for America Program (REAP)	The United States Department of Agriculture (USDA) provides guaranteed loan financing on loans up to 75% and grant funding for up to 25% of total eligible project costs to agricultural producers and rural small businesses to purchase or install renewable energy systems or make energy efficiency improvements. http://www.rd.usda.gov/programs-services/rural-energy-america-program-renewable-energy-systems-energy-efficiency
EPA Environmental Education Local Grants Program	The Environmental Protection Agency (EPA) Office of Environmental Education provides a Local Grants Program with the purpose of supporting locally-focused environmental education projects that increase knowledge about environmental issues and provide skills that participants need to make informed environmental decisions. Total funding is \$2,730,000 nationwide. The EPA expects to award 30 grants total, each grant approximately \$91,000 in federal funds. https://www.epa.gov/sites/production/files/2016-02/documents/2016_ee_local_grants_rfp_final_2_9_16_508version.pdf

Table F-4: Municipal Energy Efficiency Financing Programs

FUNDING SOURCE	DESCRIPTION
CEC Energy Efficiency Financing	The California Energy Commission (CEC) offers school districts, charter schools, county offices of education, state special schools, community college districts 0% loans for energy efficiency and energy generation projects. CEC offers cities, counties, special districts, public colleges, universities and public care institutions/hospitals 1% loans for energy efficiency and energy generation projects. http://www.energy.ca.gov/efficiency/financing/
PG&E Energy Efficiency Financing	PG&E offers 0% interest loans of up to \$250,000. Loans can be used to replace old and inefficient equipment with no up-front out-of-pocket investment. The program allows 10 years for repayment; however, the energy savings continue to accrue after the loan is paid off. http://www.pge.com/en/mybusiness/save/rebates/onbill/index.page
Energy Savings Agreement	An Energy Savings Agreement involves a financing contract with a private energy services company that packages energy efficiency as a service that is paid through the energy savings. It allows for 100% financing and is off balance sheet.
CSCDA Sustainable Energy Bond Program	California Statewide Communities Development Authority (CSCDA) and the Foundation for Renewable Energy and Environment are teaming together to provide public agencies and nonprofit organizations throughout California with access to tax exempt financing for critical sustainable energy investments. Under the Sustainable Energy Bond Program, participating entities and organizations will contract with an Energy Service Company (ESCO) to complete energy and water conservation measures. Improvements could include street lighting, building lighting, pumps, HVAC, system controls, boilers, chillers, ducting, windows, partial roofing, toilets and others. The program participants will receive substantial utility cost savings, including a contractual guarantee sufficient to cover the full cost of all retrofit work. All projects are financed through tax exempt bonds. http://cscda.org/Public-Agency-Programs/Sustainable-Energy-Bond-Program

FUNDING SOURCE	DESCRIPTION
IBank Clean Energy Finance Center	The California Infrastructure and Economic Development Bank (IBank) Clean Energy Finance Center (CEFC) encourages concerted public and private investments and utilizes IBank's access to capital markets for selected clean energy and energy efficiency projects. The IBank CEFC will help to drive energy related projects for State and local governments. http://ibank.ca.gov/clean_energy.htm
USDA's Rural Utilities Service (RUS)	The Rural Utilities Service administers programs that provide much-needed infrastructure or infrastructure improvements to rural communities, including water and waste treatment, electric power and telecommunications services. The programs provide loans, grants, loan guarantees, capital and leadership. http://www.rd.usda.gov/about-rd/agencies/rural-utilities-service

APPENDIX G:

PUBLIC OUTREACH SUMMARY

Appendix G documents public input collected at the Planning Commission Study Session and Online Survey.

During the development of the Energy Action Plan (EAP), public outreach was a key part of the process. To this effort, one publicly noticed study session was hosted by the Planning Commission on June 8th, 2016 and an online survey was released to collect public input on the EAP and proposed Goals, Strategies and Actions from community members who were unable to attend the study session. The public input collected at the Planning Commission Study Session and from the online survey was incorporated into the development of the goals, strategies and actions highlighted in Chapter 4 and used to prioritize the actions in the Implementation Matrix in Chapter 5. For example, one comment from the study session mentioned a majority of contractors live outside the county, so we added an implementation action Strategy 2.1 to target local and regional contractors associations. In addition there were two public hearings on the EAP – one before the Planning Commission on **October 13th, 2016** and one before the Board of Supervisors on **November 1st, 2016**. A variety of methods were used to ‘spread the word’ about the study session and survey including mailers, targeted social media posts through Sierra Business Council’s and the Eastern Sierra County Chamber of Commerce’s networks, multiple email blasts to local contacts, postings on the County’s website and bulletin board, in the Sierra Booster newspaper and by invitations to other local organizations and businesses. The public input study session was conducted at the Sierra County Planning Commission meeting. A summary of public input is detailed below.

Study Session: June 8, 2016

The study session presentation summarized work performed by Sierra Business Council (SBC) for Sierra County, which included an inventory of community-wide and municipal-operations energy usage for a baseline of year 2005, and a forecast of future energy usage up to year 2025. A series of charts and graphic displays were provided as well as handout materials summarizing the work completed to date.

The Planning Commission offered a number of excellent comments that helped inform the next phase of the process – development of the goals, strategies, and actions. A summary of the key comments is provided in the table below.

Table G-1: Comments from Study Session: June 8, 2016

TOPIC	COMMENT
General	Winters are milder and summers are warmer here, is that factored into energy usage?
Goal #1 Increase Energy Efficiency in Existing Structures	It would be difficult to take residents off of their fireplace usage If less wood is used due to home improvement projects (double-pane windows and proper insulation) that is money back in your pocket
Goal #2	Non-natural siding may be great for insulation, but we are worried that encouragement would lead people to use harmful materials

Increase Energy Performance of New Construction	95% of contractors may be located outside of the County Contractors signed up to County’s bid-posting can be notified of Title 24 trainings
Goal #3 Increase Renewable Energy Use	Geothermal and solar are possibilities in the Sierra Valley; Western Sierra County is canyon country and there is no “one size fits all” renewable solution Explore possibilities of micro-hydro Is there any potential with the Haypress Hydro? There is a possible opportunity to install a solar grid to power water pumps
Goal #4 Increase Energy Efficiency in Municipal Structures and Operations	The County needs to upgrade streetlights but has no real way to pay for it; where to secure appropriate funding? May need to conduct an energy survey of the County Jail; there are no more inmates, but heating or lighting may still be turned on
Goal #5 Increase Community Water Conservation & Efficiency to Reduce Related Water Use	Many private wells and water companies on the east side of the County Look into working alongside the Sierraville and Calpine Public Utilities Districts, and wastewater treatment plant in Loyalton
Outreach	16 respondents at time of Planning Commission meeting is not very many; try posting to Sierra County Prospect

Online Survey - Activated April 4th, 2016 - Closed June 27th, 2016

In an effort to expand outreach to local residents and businesses, Sierra Business Council developed an on-line survey to garner input on the proposed goals, strategies and actions. A series of questions about the goals, strategies, and focus of the plan were asked and respondents were provided multiple choices for an answer plus an opportunity to provide additional written comments. A summary of the survey responses follows.

Table G-2: Online Survey Summary for Sierra County

Survey Questions	Responses
Respondent Profile	34 total responses 91% from County residents 85% were 45 or older 55% have been residents for over 20 years 91% are home owners 24% own or operate a business in Sierra County
Do you currently use energy efficient products in your home or business?	88% Yes Comments: Efficient appliances, light bulbs, water heaters Double-pane windows Additional insulation
Are you aware of energy efficiency programs offered by PG&E, PSREC or Liberty Utilities?	59% Yes, 41% No Comments: Bill inserts, mailers, PG&E I know about them but live off-grid
Are you aware of Title 24 energy codes and standards?	67% No, 24% Somewhat, 9% Yes
Are you involved in any of the following industries?	86% Construction, 43% Design, 29% Inspection, 14% Real Estate
Do you plan on remodeling your home?	87% No, 13% Yes
Do you plan on installing a renewable energy system in your home or property?	58% No, 41% Yes Comments: Interested in solar and wind when I can afford it

Survey Questions	Responses
	Possibly for agricultural purposes We do not have good exposure for solar panels Continuing to expand on current wind generation and solar Poor roof orientation
What obstacles are there to installing a renewable energy system?	76% Too expensive, 24% Limited options, 24% Do not know enough Comments: No good exposure / poor house orientation for solar panels Part time resident
Which renewable energy source do you believe is most important for Sierra County to focus on?	45% Biomass, 30% Solar, 6% Wind, 18% Other Comments: Hydro Sun or wind, depending on the terrain and area of County No "most important"
Do you believe it is important for Sierra County to be a leading example for other rural counties looking to be more energy efficient?	87% Yes
What would you like to see the County do to improve their energy efficiency?	Comments: Educate and provide resources; establish general information system for residents to allow better community involvement; increase stabilized knowledge base Incentivize programs and provide education Biomass and forest cleaning Hydro electric Energy audits, upgrade facilities Improve insulation and building material
What would help you conserve more water?	Rainwater catchment system Incentive programs, rebate programs, better agricultural irrigation practices Greywater systems Improve lines and services throughout the County
Do you believe community water providers should prioritize improvements to the efficiency of their water systems?	90% Yes, 10% No
Which of the 5 energy focus areas do you feel is most important for Sierra County to focus on?	Top 3: Renewable Energy Water-Energy Municipal Operations & Existing Structures
Which of these 5 areas do you feel would be the most difficult for Sierra County to accomplish energy efficiency goals?	50% Existing Structures Comments: Old buildings, homes, pipes Most systems were built before energy conservation was a priority
How willing are you to perform an energy efficient upgrade in your home or business?	54% Extremely, 46% Moderately
How do you prefer to hear about information on incentives and rebates available and events happening in your County?	46% County website, 19% County offices, 12% Plan check counter Other: Mail Newspaper, local media Advertisements in Mountain Messenger, Sierra County Prospect, Sierra Booster Email Facebook or other social media Community Forums

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
--	---

DEPARTMENT: Clerk-Recorder APPROVING PARTY: Heather Foster PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Minutes from the Board of Equalization meeting held on July 19, 2016.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Minutes

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD

DATE

STATE OF CALIFORNIA, COUNTY OF SIERRA

BOARD OF EQUALIZATION

*** M I N U T E S ***

July 19, 2016

The Sierra County Board of Equalization met in regular session commencing on Tuesday, July 19, 2106 in the Loyalton Social Hall, in the Loyalton City Park, Loyalton, CA.

Present: Lee Adams, Vice-Chair, Supervisor, District #1
Peter W. Huebner, Supervisor, District #2
Paul Roen, Supervisor, District #3
Jim Beard, Chair, Supervisor, District #4
Scott A. Schlefstein, Supervisor, District #5

Staff: Heather Foster, County Clerk-Recorder
David Prentice, County Counsel
Laura Marshall, Assessor

9.A. BOARD OF EQUALIZATION

At 10:26 a.m. Vice-Chair Adams called the Board of Equalization meeting to order.

9.A.i. Stipulation to Assessed Valuation - Charles B. Hawley, Assessment Appeal No. 2015/16-006.

The Assessor provided background on the proposed stipulation, noting this was an off market purchase initially, however after speaking with the applicant and review of the property and making a topographical adjustment of the property, this brought the adjusted sale price to \$55,000 and the applicant agreed to stipulate to that value.

The Board moved to approve the stipulation to Assessed Valuation - Charles B. Hawley, Assessment Appeal No. 2015/16-006.

APPROVED. Motion: Roen/Huebner/Unanimous Roll Call Vote: 5/0

At 10:28 a.m. Vice-Chair Adams adjourned the Board of Equalization meeting.

JIM BEARD, CHAIR
BOARD OF EQUALIZATION

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD OF EQUALIZATION

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input checked="" type="checkbox"/> Timed <input type="checkbox"/> Consent
DEPARTMENT: Board of Equalization APPROVING PARTY: Heather Foster, Clerk of the Board PHONE NUMBER: 530-289-3295	

AGENDA ITEM: Request for reconsideration of denial due to timeliness of Applications for Changed Assessment filed by Ms. Mary Moreau for APNs 015-010-005-0 & 013-110-094-0, No. 2016/2017-006 through 2016/2017-030.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
See attached Rule 2001, written request from Ms. Moreau, Clerk's denial letter and applications for changed assesement filed on September 14, 2016.

BACKGROUND INFORMATION: Rule 2001 of the Sierra County Board of Equalization Rules and Procedures provides that the applicant may within 30 days of the Clerk's notification of denial due to timeliness, request the Board of Equalization to reconsider the decision regarding the timeliness of the application and submit any aguments or proposed evidence supporting the request. The Board shall consider the request and either deny the same, or rule that the application was timely, or grant a hearing on whether the application was timely filed.

FUNDING SOURCE: N/A
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD

DATE

Sierra County Board of Supervisors/Board of Equalization

100 Courthouse Square, Room 11

P. O. Drawer D

Downieville, CA 95936

October 18, 2016

Gentlepersons:

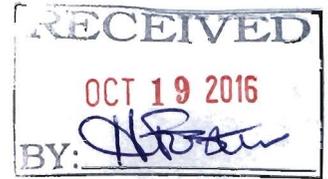
I would like to request that you reconsider the timeliness of my Applications for Changed Assessments. At the time that my property was first assessed, I was provided no information that would have caused me to consider that a mistake had been made. I was not given a copy of Sierra County Resolution 77-3 or a copy of the Sierra County Secured Appraisal Record for my property. Nor was I familiar with the Williamson Act's rules, California contract law, the various Revenue and Taxation codes pertaining to my property, or the court cases regarding the Williamson Act. I had a reasonable expectation to believe that Assessor Copren was knowledgeable and that he had the authority to deny me my Williamson Act benefits. As it turned out, neither was the case.

It has taken me the past two years of intensive research to discover the information contained in my appeals. I have met with Meri Meraz at the California Land Resource Protection, Sierra County Assessor Laura Marshall, and my real estate attorney. I have made numerous phone calls to the Board of Equalization and have requested a legal opinion from them. I have contacted the California State Auditor. I have read the pertinent Revenue and Taxation Codes, and I have researched the Williamson Act. Expecting a landowner to be more versed in contract law, Sierra County resolutions, CA Revenue and Taxation codes, court cases, and the Williamson Act than the assessor would place an onerous burden on the taxpayer.

In fact, it was a mere fluke that I discovered Assessor Copren's error. I was interested in an entirely different issue; I wanted to know if a rancher was allowed to board horses on WA property, and I came across the article entitled "A Modern Perspective on the Williamson Act." It was in this article that I learned that "...A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law..." and that "...it would be 'totally inequitable' for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve." This article cites *County of Marin v. Assessment Appeals Board of Marin County*. (RTC 422 also cites *County of Marin v. Assessment Appeals Board of Marin County*.)

As a result of my investigations, I discovered the following:

- Assessor Copren circumvented the Williamson Act statute and violated the WA law;
- He ignored the fact that I had a valid WA contract and unilaterally changed the bargained-for terms, violating California contract law;
- He did not follow the appropriate RTCs;



- He disregarded Sierra County's own Resolution 77-3; and
- He was mistaken when he denied me my WA benefits, and he was mistaken when he denied several other property owners their WA benefits, owners who were also under contract.

After a number of phone calls, letters, and meetings, Assessor Laura Marshall rebutted Assessor Copren's rebuttal of my WA benefits. In fiscal year 2015-16, she reinstated my WA benefits. Not only did she do this for my property, but she also reinstated the WA benefits for those property owners who had been in a similar situation, clearly indicating that the original denial of WA benefits was in error. Not one of those property owners had filed an appeal. How can Sierra County expect a property owner to file an appeal "in a timely fashion" if, unbeknownst to the owner, the assessor has, at a minimum, made an error, or, worse, violated the law?

Thank you for your consideration.

Sincerely,



Mary Moreau

P. O. Box 296, Sierraville, CA 96126

925-989-6846 (Text or call.)

memoreau@att.net

Enclosures:

1. Letter from Molly Penberth, Manager, Division of Land Resource Protection, State of California
2. Sierra County California Land Conservation Contract No. 78-65, Sierra County Resolution 78-80, and *County of Marin v. Assessment Appeals Board of Marin County*
3. RTC 421 and RTC 422
4. Sierra County Resolution No. 77-3
5. Sierra County Land Appraisal with the inappropriate rationale for denying my WA benefits



State of California • Natural Resources Agency
Department of Conservation
Division of Land Resource Protection
801 K Street • MS 14-15
Sacramento, CA 95814
(916) 324-0850 • FAX (916) 327-3430

Edmund G. Brown Jr., *Governor*
John M. Lowrie, *Assistant Director*

April 5, 2016

VIA EMAIL: MEMOREAU@ATT.NET

Ms. Mary Moreau
PO Box 296
Sierraville, CA 96126

Dear Ms. Moreau:

APPROPRIATE METHOD FOR A COUNTY TO REMOVE LAND FROM A LAND CONSERVATION (WILLIAMSON) ACT CONTRACT

Thank you for contacting the Department of Conservation (Department) regarding the appropriate method for a county to remove land from a Land Conservation (Williamson) Act contract. You stated in your letter dated March 10, 2016, that in 2004 you purchased a small ranch (APN's 013-110-094-0 and 015-010-005-0) consisting of 51.04-acres in Sierra County (County) that was under Williamson Act Contract No. 78-65. After your purchase, the Assessor at the time (Mr. Copren), immediately canceled your Williamson Act tax benefits while your land remained under contract. When you asked the County why the benefits had been removed, they sent a letter stating that "the minimum acreage requirement for Williamson Act contract is 80-acres for field crops or irrigated pasture."¹ You state that the County never sent any type of notification, other than the letter, that would indicate that a notice of nonrenewal had been recorded for your property, which would have allowed the tax benefits to steadily increase over a period of nine years.² Instead the tax benefits were unilaterally eliminated. Per multiple discussions with you regarding this issue, you stated that you originally accepted the letter from the County to be correct, and were given no other recourse from the County.³

In reviewing Sierra County Resolution No. 77-3, which allows the Board of Supervisors to approve smaller than average agricultural preserves, it appears that the letter the County sent you was incorrect. Sierra County Resolution No. 77-3 was incorporated into your contract, along with language that recognized the property as being only 51.04-acres in size.⁴ You have stated in conversations with the Department that once you discovered the County was incorrect you started asking questions, which eventually led you to calling the Department for assistance in 2015.⁵

You also indicated in your letter that after several discussions with the current Assessor (Ms. Marshall), the County reinstated your full tax benefits for the 2015-2016 tax year, indicating that

¹ Donald Iverson, Appraiser, "Re: Assessor's Parcel Numbers 0131100940 & 0150100050", letter, November 11, 2004.

² Government Code Section 51245

³ Comments made during various phone calls (July 2, 2015 – February 26, 2016) and during a meeting between Mary Moreau and Meri Meraz on March 4, 2016.

⁴ Sierra County California Land Conservation Contract No. 78-65.

⁵ Comments made ... (see footnote 3).

your contract was still active and that a notice of nonrenewal had never been served on your property. However, a period of eleven years had passed since the County's initial elimination of the Williamson Act tax benefits and the County had overcharged you \$28,410.26 in taxes.

A county has limited authority on removing land from contract without consent from the landowner. The first method available is through a notice of nonrenewal, which allows the taxes to increase over a period of nine years until they are equivalent to current tax rates and the contract terminates. The statute requirements for a Notice of Nonrenewal (Government Code section 51245) are as follows:

If either the landowner or the city or county desires in any year not to renew the contract, that party shall serve written notice of nonrenewal of the contract upon the other party in advance of the annual renewal date of the contract. Unless such written notice is served by the landowner at least 90 days prior to the renewal date or by the city or county at least 60 days prior to the renewal date, the contract shall be considered renewed as provided in Section 51244 or Section 51244.5.

Upon receipt by the owner of a notice from the county or city of nonrenewal, the owner may make a written protest of the notice of nonrenewal. The county or city may, at any time prior to the renewal date, withdraw the notice of nonrenewal. Upon request by the owner, the board or council may authorize the owner to serve a notice of nonrenewal on a portion of the land under a contract.

Within 30 days of the receipt of a notice of nonrenewal from a landowner, the service of a notice of nonrenewal upon a landowner, or the withdrawal of a notice of nonrenewal, the city or county shall deliver a copy of the notice or a notice of withdrawal of nonrenewal to the Director of Conservation.

No later than 20 days after a city or county receives a notice of nonrenewal from a landowner, serves a notice of nonrenewal upon a landowner, or withdraws a notice of nonrenewal, the clerk of the board or council, as the case may be, shall record with the county recorder a copy of the notice of nonrenewal or notice of withdrawal of nonrenewal.

The second method available is through the material breach procedures, which occur under very specific circumstances for commercial, industrial or residential building(s), exceeding 2,500 square feet that are not permissible under the Land Conservation Act, contract, local uniform rules or ordinances, and which were permitted or built after January 1, 2004. Termination of the contract is only one option. However, even under the material breach procedures a county must notify the landowner that such proceedings are to take place and hold a public hearing.⁶ Based on the County's reasoning in their letter, this situation does not seem to apply.

Your letter also requested information on the public hearing requirements to remove land from contract. However, only a landowner may initiate cancellation of a land conservation contract, and the Department has no record of such a cancellation petition request from the County.⁷

⁶ Government Code section 51250

⁷ Government Code sections 51280 through 51287.

Ms. Mary Moreau
April 5, 2016
Page 3

To clarify, there is no provision in the Act which allows a county to remove a land conservation contract, or tax benefits from contracted land, without notifying the landowner through the nonrenewal process or through the material breach process outlined in the statute. Any other process used would be considered a circumvention of the statute and in violation of the Land Conservation Act.

Per your request, Government Code sections 51237.5 and 51284 are enclosed. If you have any questions concerning our comments please contact Meri Meraz, Associate Environmental Planner, at (916) 445-9411 or mmeraz@conservation.ca.gov.

Sincerely, _____



Molly A Penberth, Manager
Division of Land Resource Protection
Conservation Support Unit

Enclosures: Government Code sections 51237.5 and 51284

cc: Laura Marshall, Sierra County Assessor
Sierra County Board of Supervisors
Sierra County Planning Department

§ 51237.5. Filing annual map

On or before the first day of September of each year, each city or county in which any agricultural preserve is located shall file with the Director of Conservation a map of each city or county and designate thereon all agricultural preserves in existence at the end of the preceding fiscal year.

§ 51284. Public hearing; Notice and publication

No contract may be canceled until after the city or county has given notice of, and has held, a public hearing on the matter. Notice of the hearing shall be published pursuant to Section 6061 and shall be mailed to every owner of land under contract, any portion of which is situated within one mile of the exterior boundary of the land upon which the contract is proposed to be canceled. In addition, at least 10 working days prior to the hearing, a notice of the hearing and a copy of the landowner's petition shall be mailed to the Director of Conservation. Within 30 days of the tentative cancellation of the contract, the city or county shall publish a notice of its decision, including the date, time, and place of the public hearing, a general explanation of the decision, the findings made pursuant to Section 51282, and a general description, in text or by diagram, of the land under contract, as a display advertisement of at least one-eighth page in at least one newspaper of general circulation within the city or county. In addition, within 30 days of the tentative cancellation of the contract, the city or county shall deliver a copy of the published notice of the decision, as described above, to the Director of Conservation. The publication shall be for informational purposes only, and shall create no right, standing, or duty that would otherwise not exist with regard to the cancellation proceedings.

BY THIS CONTRACT, made and entered into this 21st day of November, 1978, by and between the County of Sierra, a political subdivision of the State of California, hereinafter referred to as "County", and Robert W. and Patricia Willis

or the successors thereof, hereinafter referred to as "Owner":

RECITALS:

(1) Owner is the legal owner of certain real property, hereinafter referred to as the subject property, situate in the County of Sierra, State of California; and

(2) The subject property is presently devoted to agricultural and compatible uses; and

(3) The subject property is described in Exhibit "A" which is made part of this contract; and

(4) The subject property is located in an agricultural preserve heretofore established by County by Resolution No. 78-80 which resolution is attached as Exhibit "B" which is made part of this contract; and

(5) Both Owner and County desire to limit the use of subject property to agricultural and compatible uses in order to discourage premature and unnecessary conversion of such land from agricultural uses, recognizing that such land has definite public value as open space, that the preservation of such land in agricultural production constitutes an important physical, social, aesthetic, and economic asset to the County to maintain the agricultural economy of County and the State of California, and that the common interest is served by limiting the geographic impact of development to avoid the disproportionate expense of providing services to scattered development; and

(6) Both Owner and County intend that the Contract is and shall continue to be through its initial term and any extension thereof, an enforceable restriction within the meaning and for the purposes defined in Government Code, Section 65560, and thereby qualify as an enforceable restriction as defined in Revenue and Taxation Code, Section 421 and following.

NOW, THEREFORE, the parties, in consideration of the mutual covenants and conditions set forth herein and the substantial public benefits to be derived therefrom, do hereby agree as follows:

(1) The Contract is made and entered into pursuant to the California Land Conservation Act of 1965 (Chapter 7 of Part 1 of Division 1 of Title 5 of the California Government Code, commencing with Section 51200), hereinafter referred to as the "Act", and to the ordinances, resolutions, orders, and regulations of County for the administration of agricultural preserves, and is subject to all the provisions thereof.

(2) The Contract shall be effective on March 1, 1979, hereinafter referred to as the anniversary date, and shall remain in effect for a period of ten (10) years therefrom. On each anniversary date, one (1) year shall be added automatically to the initial term of the Contract unless notice of nonrenewal is served by Owner at least ninety (90) days prior to the anniversary date or by County at least sixty (60) days prior to the anniversary date as provided in Government Code Section 51245. If either party gives notice of nonrenewal, it is understood and agreed that the Contract shall remain in effect for the unexpired term. A notice of nonrenewal, irrespective of which party gives the notice, shall be recorded by the County.

Upon request of Owner, County may authorize the Owner to serve a notice of nonrenewal on a portion of the subject property. Nonrenewal by the County shall be served on the Agent For Notice.

(3) During the term of the Contract or any renewals thereof, the subject property shall not be used for any purpose other than the production of agricultural commodities and compatible uses as listed in Exhibit "B". Owner shall be limited to such uses even though ordinances, codes or regulations of County authorize different uses. If, however, the ordinances, codes or regulations of County are more restrictive than such uses, the ordinances, codes or regulations shall prevail. Both Owner and County intend that the Contract shall not in any way limit the planning and zoning powers of County.

(4) The Board of Supervisors of County may, from time to time, and during the term of the Contract or any renewal thereof, by resolution add to those uses listed in Paragraph 3 of the Contract; provide, however, said Board shall not eliminate, without the written consent of Owner, a compatible use during the term of the Contract or any renewals thereof unless elimination of such uses has been found by said Board by ordinance, nor by State law, to be required in order to insure public health and safety.

(5) Upon the filing of an action in eminent domain by an agency or person specified in Government Code Section 51295 for the condemnation of the fee title to all the subject property or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing of suit or upon the date of acquisition as to the land condemned or acquired, and the condemning or acquiring agency or persons shall proceed as if the Contract never existed.

Upon the filing of an action in eminent domain by an agency or person specified in Government Code 51295 for the condemnation of the fee title to a portion of the subject property, or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing suit or upon the date of acquisition as to the portion of the subject property condemned or acquired and shall be disregarded in the valuation process only as to the land actually taken, unless the remaining portion of the land subject to the Contract will be adversely affected by the take or acquisition in which case the value of that damage shall be computed without regard to the Contract. Under no circumstances shall any of the subject property be removed from the provisions of the Contract that is not actually taken or acquired, except as otherwise provided in the Contract.

In the event a condemnation suit is abandoned in whole or in part or if funds are not provided to acquire the property in lieu of condemnation, Owner agrees to execute a new agreement for all of the property to have been taken or acquired identical to the Contract in effect at the time suit was filed or on the date the land was to have been acquired; provided, however, if a notice of nonrenewal had been given by either party prior to the filing of suit or the date the property was to have been acquired, Owner agrees to execute such a Contract for a term of as long as the Contract would have remained in effect had the condemnation suit or acquisition never taken place.

(6) It is agreed that the consideration for the execution of the Contract is the substantial public benefit to be derived by County from the preservation of land in agricultural or compatible uses and the advantage which will accrue to Owner as a result of the effect on the method of determining the assessed value of the subject property and any reduction thereto due to the imposition of limitations on its use set forth in the Contract. County and Owner shall not receive any payment in consideration of the obligations imposed herein.

(7) The Contract shall run with the land described herein and, upon division, to all parcels created therefrom, and shall be binding upon the heirs, successors and assigns of Owner. The Contract shall be transferred from County to a succeeding City or a County acquiring jurisdiction over all or any portion of subject property. If a City acquires jurisdiction over all or a portion of the subject property by annexation proceedings, the City shall succeed to all rights, duties and powers of County under the Contract; provided, however, that if the subject property or a portion thereof was within one (1) mile of the City at the time the Contract was initially executed and the City protested the execution of the Contract pursuant to Section 51243.5 of the Government Code, the City may state its intent not to succeed to the rights, duties and powers in the resolution of intention to annex. If the City states its intent not to succeed to the rights, duties and powers of County under the Contract, the Contract becomes null and void as to the subject property actually annexed on the date of annexation. If only part of the land under the Contract was within one (1) mile of the City, the Contract shall become null and void only to the extent of that part.

(8) The Contract may be cancelled, as herein provided, as to all or a part of the subject property only upon the petition of Owner to County, and after public hearing has been held and notice thereof given as required by Section 51284 of the Government Code. The Board of Supervisors of County may approve the cancellation only if they find cancellation is not inconsistent with the purposes of the California Land Conservation Act of 1965 and that cancellation is in the public interest. It is understood by the parties hereto that there is no right to cancellation and that the existence of an opportunity for another use of subject property should not be sufficient reason for cancellation of the Contract. The uneconomic character of the existing agricultural or compatible use will be considered only if the subject cultural or compatible use specified in Paragraph 3 or 4 of the Contract. Parties hereto agree that (1) computation of the cancellation valuation, (2) determination, assessment, and payment of the cancellation fee, (3) waiver of payment of all or a portion of the cancellation fee, (4) distribution of the cancellation fee as deferred taxes, (5) recordation of Certificate of Cancellation, and (6) the creation, attachment, and release of any lien created by the imposition of a cancellation fee shall be as provided in Article 5 of the California Land Conservation Act of 1965.

(9) The Contract may be cancelled by mutual agreement of County and Owner without payment of a cancellation fee or public hearings if the Williamson Act is repealed and there is no operative successor legislation.

(10) Any conveyance, contract, or authorization (whether written or oral) by Owner or his successors in interest which would permit use of the subject property contrary to the terms of the Contract or failure to use the property consistent with the provisions herein or any division of the subject property which creates a parcel having less than the minimum acreage specified in Exhibit "B" will be deemed a breach of the Contract and may be voided at the sole option of the Board of Supervisors of County within one (1) year after the date of discovery of such violation by said Board. Such breach may be enforced by County by an action filed in the Superior Court of the County for the purpose of compelling compliance or restraining breach thereof. It is understood and agreed by the parties hereto that the enforcement proceedings provided in the Contract are not exclusive, and both Owner and County may pursue their legal and equitable remedies. Owner agrees to pay to County reasonable attorney's fees and costs of suit together with any other costs necessary for enforcement of the provisions of the Contract.

(11) County may declare the Contract terminated if it (or another substantially similar Contract) is declared invalid or ineffective in any court adjudication accepted by County as final, but no cancellation fee or other penalties shall be assessed against Owner upon such termination.

(12) In the event the subject property is divided, Owner or his successor in interest agrees as a condition of such division to execute a Contract or Contracts so that at all times the subject property is restricted by Contract or Contracts identical to the Contract covering the subject property at the time of such division. Owner agrees that execution of the Contract or Contracts provided for in this paragraph shall be a condition of any division of the subject property. The Owner of any parcel created by the division of the subject property may exercise, independent of any other Owner of a portion of the divided property, any of the rights of Owner executing the Contract to give notice of nonrenewal or to petition for cancellation as provided herein. The effect of any such action by an Owner of a parcel created by a division shall not be imputed to the Owners of the remaining parcels and shall have no effect on the Contracts which apply to the remaining parcels of the divided land.

(13) Owner, upon the request of County, shall provide information relating to Owner's obligation under the Contract in order for County to determine the value for assessment purposes or to determine continued eligibility under the provisions of the Act.

(14) Removal of any of subject property from the agricultural preserve in which the subject property is located shall be equivalent to notice of nonrenewal by County as to the land actually removed from the agricultural preserve. County shall, at least sixty (60) days prior to the next renewal date of the Contract following removal, serve notice of nonrenewal as provided in Paragraph 2 hereof. County shall record the notice of nonrenewal as required by Section 51248; provided, however, that Owner agrees that failure of County to record said notice of nonrenewal shall not invalidate or in any manner affect said notice.

(15) Owner declares, under penalty of perjury, that the persons signing below are the only persons with legal and security interests in the subject property and agrees to indemnify, defend and save harmless the County from any and all claims, suits, or losses caused by prior claims of other owners or security holders. This declaration and hold harmless clause is binding only upon Owner. Signatures of holders of security interests shall only be evidence of notice of the Contract and acceptance by the holders of security interests of the binding restrictions herein.

(16) Owner and holders of security interests designate the following person as the Agent For Notice to receive any and all notices and communication from County during the life of the Contract. Owner will notify County in writing of any change of designated person or change of address for him at the following address: Clerk, Board of Supervisors, County of Sierra, Courthouse, Downieville, California 95936.

AGENT FOR NOTICE: Johnny Williams

MAILING ADDRESS: P.O. Box 127

Sierraville, California

(17) References in the Contract to sections of the Government Code or the Revenue and Taxation Code, and any other reference pertinent to the California Land Conservation Act of 1965, shall include any amendments in effect at the time of execution of the Contract.

(18) The parties to this agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the California Revenue and Taxation Code (§ 107). For all purposes of compliance by County with Section 107.6 of the California Revenue and Taxation Code, this recital shall be deemed full compliance by the County of Sierra. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto.

A taxable possessory interest may be created by this Contract. Such an interest may be subject to property taxation if created; and the party in whom such an interest is vested will be subject to the payment of property taxes levied on such an interest.

///

IN WITNESS WHEREOF, the parties hereto have executed the within Contract the day and year first above written.

COUNTY OF SIERRA, a political subdivision of the State of California

OWNER

By: *Rierson S. Robinson*
Chairman, Board of Supervisors

Mr. Robert W. Willis

P. O. Box 7367

Long Beach, CA 90815

Approved as to Form:

By: *Lawrence P. [Signature]*
County Counsel

ATTEST:

(Seal)

By: GEORGIE M. PETERMAN
CLERK, BOARD OF SUPERVISORS

HOLDERS OF SECURITY INTEREST

X *Robert Willis*

By: *Barbara Marshall*
Deputy Clerk

EXHIBIT "A"

Assessor's Parcel No.'s. 13-11-94 and 15-010-05

Legal Description:

Parcel 2 as shown on that certain parcel map for Lauren Johnson, filed August 23, 1977 in Book 5 of Maps and Surveys, Page 51, Sierra County Official Records

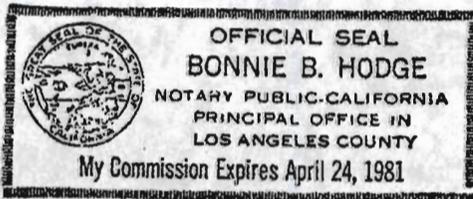
ACREAGE: 51.04

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES .

ON December 15, 1978 before me, the undersigned, a Notary Public in and for said County and State, personally appeared Robert W. Willis known to me to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same.

WITNESS MY HAND AND OFFICIAL SEAL.

Seal



Bonnie B. Hodge

Notary Public in and for said County and State

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

IN THE MATTER OF)
ESTABLISHING AGRICULTURAL)
PRESERVE AND)
AUTHORIZING EXECUTION OF)
LAND CONSERVATION CONTRACT)

RESOLUTION NO. 78-80

WHEREAS, Robert W. and Patricia Willis, the owners of certain land in the County of Sierra, have requested to have such land designated as an agricultural preserve, and have submitted with such request, a properly executed contract for execution by this Board; and

WHEREAS, a public hearing on such request was duly noticed and held on the 21st day of November 1978, and all interested persons were heard;

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA RESOLVES as follows:

1. The Board finds that the public interest requires the establishment of an agricultural preserve under the Williamson Act comprised of all that real property situate in the County of Sierra designated by the following Assessor's Parcel numbers: 13-11-94 and 15-010-05 consisting of approximately 51.04 acres. The boundaries of such Assessor's parcel numbers are established as the boundaries of agricultural preserve number 79-2, which is hereby established and so designated.

2. The terms of Resolution No. 77-3 of the Board, including but not limited to those pertaining to minimum acreages and compatible uses are incorporated by reference as if set forth verbatim herein.

3. The Chairman of the Board is authorized to execute Land Conservation Contract No. 78-65.

4. The Clerk of the Board is directed to record with the County Recorder, a copy of such contract and exhibits thereto not later than 20 days after the date of execution of such contract.

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RESOLUTION NO. 78-80, PAGE TWO

Adopted by the Board of Supervisors of the County of Sierra on the 21st day of November, 1978 by the following vote:

AYES: Supervisors Schofield, Wilmoth, Filippini, Robinson and Woods

NOES:

ABSTAINED:

ABSENT:

Bison L. Robinson
Chairman, Board of Supervisors

Approved as to Form:

[Signature]
County Counsel
11/28/78

Attest:

(Seal)

Georgie M. Peterman
CLERK, BOARD OF SUPERVISORS

By: *Barbara Marshall*
Deputy Clerk

65726

OFFICIAL RECORDS
SIERRA COUNTY, CALIF.
Recording Requested by
Dept. of Planning
DATE 1-10-79 TIME 1:00
VOL. 80 PAGE 507
GEORGIE M. PETERMAN
COUNTY RECORDER
FEE *n/c* DEPUTY *Kitty Pasch*

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

ATTEST: 1-8-79
Georgie M. Peterman
COUNTY CLERK AND EX. OFFICIO
CLERK OF THE BOARD OF SUPERVISORS IN AND FOR SIERRA CO., CALIFORNIA
BY *Barbara Marshall* DEPUTY

EXHIBIT "B" 65726

B. Local Government's Implementation of the Williamson Act Should Not Undermine the Landowners' Contractual Rights

A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law. In *County of Marin v. Assessment Appeals Board of Marin County*,⁹⁵ the court applied general contract law to interpretation of a contract under the Williamson Act, including the maxims that "a contract entered into for the mutual benefit of the parties is to be interpreted so as to give effect to the main purpose of the contract and not to defeat the mutual objectives of the parties," and that "the court shall avoid an interpretation which will make a contract extraordinary, harsh, unjust, inequitable, or which would result in an absurdity." The court rejected the appellants' argument that the contract should be interpreted in a manner that would unilaterally deny the landowner the tax benefit secured by the contract while keeping the landowners bound by the Williamson Act's restrictions, concluding that "[i]t goes without saying that such result would be totally inequitable."⁹⁶

Under this rationale, it would be "totally inequitable" for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve. Some local agencies, and the Department of Conservation, have asserted that the Williamson Act is a regulatory tool and may be used to adversely affect a landowner's rights under the contract if the local agency can show its action was a reasonable exercise of its police power. This attitude ignores the fundamental importance of contracts to the Williamson Act:

...it is important to note that the Land Conservation Act's mechanisms are wholly contractual. Although a city or county could through exercise of its police power bind all purchasers by zoning the land for "agricultural and compatible uses," the Land Conservation Act does not draw on that source of power but rather relies solely on the power of local government to make "contracts."⁹⁷

REVENUE AND TAXATION CODE

SECTION 421-430.5

421. For the purposes of this article:

(a) "Agricultural preserve" means an agricultural preserve created pursuant to the California Land Conservation Act of 1965 (Williamson Act) (Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code).

(b) "Contract" means a contract executed pursuant to the California Land Conservation Act.

(c) "Agreement" means an agreement executed pursuant to the California Land Conservation Act prior to the 61st day following the final adjournment of the 1969 Regular Session of the Legislature and that, taken as a whole, provides restrictions, terms and conditions that are substantially similar or more restrictive than those required by statute for a contract.

(d) "Scenic restriction" means any interest or right in real property acquired by a city or county pursuant to Chapter 12 (commencing with Section 6950) of Division 7 of Title 1 of the Government Code, where the deed or other instrument granting such right or interest imposes restrictions that, through limitation of their future use, will effectively preserve for public use and enjoyment, the character of open spaces and areas as defined in Section 6954 of the Government Code.

A scenic restriction shall be for an initial term of 10 years or more, and shall provide for either of the following:

(1) A method whereby the term may be extended by mutual agreement of the parties.

(2) That the initial term shall be subject to annual automatic one-year extensions as provided for contracts in Sections 51244, 51244.5, and 51246 of the Government Code, unless notice of nonrenewal is given as provided in Section 51245 of the Government Code.

A scenic restriction may not be terminated prior to the expiration of the initial term, and any extension thereof, except as provided for cancellation of contracts in Sections 51281, 51282, 51283 and 51283.3 of the Government Code, and subject to the provisions therein for payment of the cancellation fee.

(e) "Open-space easement" means an open-space easement granted to a county or city pursuant to Chapter 6.5 (commencing with Section 51050) of Part 1 of Division 1 of Title 5 of the Government Code if the easement is acquired prior to January 1, 1975, or an open-space easement granted to a county, city, or nonprofit organization pursuant to Chapter 6.6 (commencing with Section 51070) of Part 1 of Division 1 of Title 5 of the Government Code if the easement is acquired after January 1, 1975, or an open-space easement granted to a regional park district, regional park and open-space district, or regional open-space district under Article 3 (commencing with Section 5500) of Chapter 3 of Division 5 of the Public Resources Code.

(f) "Wildlife habitat contract" means any contract or amended contract or covenant involving, except as provided in Section 423.8, 150 acres or more of land entered into by a landowner with any agency or political subdivision of the federal or state government limiting the use of lands for a period of 10 or more years by the landowner to habitat for native or migratory wildlife and native pasture. These lands shall, by contract, be eligible to receive water for waterfowl or waterfowl management purposes from the federal government.

(g) "Open-space land" means any of the following:

(1) Land within an agricultural preserve and subject to a contract

or an agreement.

(2) Land subject to a scenic restriction.

(3) Land subject to an open-space easement.

(4) Land that has been restricted by a political subdivision or an entity of the state or federal government, acting within the scope of its regulatory or other legal authority, for the benefit of wildlife, endangered species, or their habitats.

(h) "Typical rotation period" means a period of years during which different crops are grown as part of a plant cultural program. Typical rotation period does not mean the rotation period of timber.

(i) "Wildlife" means waterfowl of every kind and any other undomesticated mammal, fish, or bird, or any reptile, amphibian, insect, or plant.

(j) "Endangered species" means any species or subcategory thereof, as defined in the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code) or the federal Endangered Species Act (16 U.S.C. Sec. 1531 et seq.), that has been classified and protected as an endangered, threatened, rare, or candidate species by any entity of the state or federal government.

421.5. For purposes of this article, the following terms have the following meaning:

(a) "Agricultural conservation easement" shall have the same meaning as defined in Section 10211 of the Public Resources Code.

(b) "Open-space land" includes land subject to an agricultural conservation easement.

422. For the purposes of this article and within the meaning of Section 8 of Article XIII of the Constitution, open-space land is "enforceably restricted" if it is subject to any of the following:

(a) A contract;

(b) An agreement;

(c) A scenic restriction entered into prior to January 1, 1975;

(d) An open-space easement; or

(e) A wildlife habitat contract.

For the purposes of this article no restriction upon the use of land other than those enumerated in this section shall be considered to be an enforceable restriction.

422.5. For the purposes of this article, open-space land is "enforceably restricted" within the meaning of Section 8 of Article XIII of the California Constitution if it is subject to an agricultural conservation easement.

422.7. (a) For purposes of this section, the term "open-space land" includes land subject to contract for an urban agricultural incentive zone, as defined in subdivision (b) of Section 51040.3 of the Government Code. For purposes of this section, open-space land is enforceably restricted within the meaning of Section 8 of Article XIII of the California Constitution if it is subject to an urban agriculture incentive zone contract.

(b) (1) Open-space land subject to contract for an urban agricultural incentive zone pursuant to Section 52010.3 shall be valued for assessment at the rate based on the average per-acre value of irrigated cropland in California, adjusted proportionally to reflect the acreage of the property under contract, as most recently published by the National Agricultural Statistics Service of the United States Department of Agriculture.

(2) Notwithstanding the published rate, the valuation resulting

Laws, Regulations & Annotations

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PROPERTY TAXES LAW GUIDE –
REVISION 2016

REVENUE AND TAXATION CODE

Property Taxation

PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1.5. VALUATION OF OPEN-SPACE LAND SUBJECT TO AN ENFORCEABLE RESTRICTION*

SECTION 422

422. Enforceable restriction defined. For the purposes of this article and within the meaning of Section 8 of Article XIII of the Constitution, open-space land is "enforceably restricted" if it is subject to any of the following:

- (a) A contract;
- (b) An agreement;
- (c) A scenic restriction entered into prior to January 1, 1975;
- (d) An open-space easement; or
- (e) A wildlife habitat contract.

For the purposes of this article no restriction upon the use of land other than those enumerated in this section shall be considered to be an enforceable restriction.

History.—Added by Stats. 1969, p. 1703, operative March 1, 1970. Stats. 1973, Ch. 1165, p. 2425, in effect January 1, 1974, added subsection (e). Stats. 1974, Ch. 1003, p. 2160, in effect January 1, 1975, added the balance of subsection (c) after "restriction". Stats. 1975, Ch. 224, p. 603, in effect January 1, 1976, substituted "Section 8 of Article XIII" for "Article XXVIII", deleted "State" before "Constitution", and substituted "open-space land is 'enforceably restricted' if it is subject to" for "'enforceable restriction'" in the first sentence of the first paragraph.

Note.—Stats. 1971, p. 1446, in effect August 24, 1971, provided:

Section 1. A contract which at the time of its execution contained any or all of the requirements contained in this section shall be deemed to provide an enforceable restriction for purposes of Section 422 of the Revenue and Taxation Code and shall be entitled to assessment under Section 423, 423.5 or 429 of such code, provided that such contract otherwise conforms to the statutory requirements of the California Land Conservation Act of 1965, as contained in Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code.

(a) If such contract provides for its nullification upon the filing of a condemnation of an interest in all or any part of the property subject to the contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance interpreting such provision, in the case of a condemnation of less than a fee interest, to mean the nullification operates for purposes of establishing value for condemnation

purposes but that any termination of the contract is to be pursuant to Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(b) If such contract provides that the remaining portion of land after an action or acquisition by condemnation is determined by the board of supervisors of the county or city council of the city having jurisdiction over the land subject to the contract to be impaired to such extent as to make it unsuitable for those uses legally available to the owner under terms of his contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contracts passes an ordinance stating that in administering such portion of a contract it will apply Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(c) If such contract provides for any waiver of a cancellation payment provided that such waiver is in the best interest of the program to conserve agricultural land and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance stating that in administering such portion of a contract, it will apply subdivision (c) of Section 51283 of the Government Code.

Note.—Stats. 1971, p. 23, in effect March 25, 1971, provided:

Section 1. Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1971–1972 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed or accepted and recorded on or before May 15, 1971; provided, that prior to 5 o'clock p.m. on March 1, 1971, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Note.—Stats. 1971, p. 258, in effect June 25, 1971, contained substantially identical provisions.

Note.—Stats. 1972, p. 866, in effect July 28, 1972, provided:

Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1972–1973 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed and recorded on or before May 25, 1972; provided, that prior to 5 o'clock p.m. on March 1, 1972, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Generally.—Agreements concluded under the Land Conservation Act of 1965 will not be invalid under later amendments to the act if the restrictive conditions are substantially similar to the amended provisions. *Marin County v. Assessment Appeals Board*, 64 Cal.App.3d 319.

* Stats. 1969, p. 1930, in effect November 10, 1969, repealed Section 4 of Stats. 1967, p. 3651, which made Article 1.5 operative only until the 61st day following adjournment of the Regular Session of the 1970 Legislature.

PROCEDURES FOR INITIATING,)
FILING AND PROCESSING)
APPLICATIONS TO ESTABLISH)
AGRICULTURAL PRESERVES AND)
ADOPTING COMPATIBLE USES)

RESOLUTION NO. 77-3

WHEREAS the Land Conservation Act of 1965, as amended, allows Counties to establish agricultural preserves; and

WHEREAS the County of Sierra is required to enact criteria for establishing agricultural preserves including procedures for initiating, filing and processing requests and designation of compatible uses;

NOW, THEREFORE the Board of Supervisors of the County of Sierra resolves as follows:

Section One:

Resolution 71-39 is hereby rescinded.

Section Two:

The following policy for agricultural preserves is hereby established:

1. Definitions

- a. Act means the Land Conservation Act of 1965 as amended.
- b. Agricultural Preserve means an area devoted to either agricultural use, recreational use, or open space use as defined in this Resolution or any combination of such uses, and compatible uses as designated by the Board which is consistent with the County General Plan.
- c. Agricultural Use means the use of land for the purpose of producing an agricultural commodity for commercial purposes.
- d. Board means the Board of Supervisors.
- e. Committee means the Open Space Screening Committee.
- f. Compatible Uses mean those uses determined by the Board to be compatible with the agricultural, recreational or open space use of the land within the preserve and subject to contract.
- g. Irrigated Pasture means pastureland receiving 18 inches or more of irrigation water per growing season, 25% of which is received after June 15.

- h. Open Space Use means the use or maintenance of land in such a manner as to preserve its natural characteristics, beauty or openness for the benefit and enjoyment of the public or to provide essential habitat for wildlife.
- i. Recreational Use means the use of the land by the public with or without charge for any of the following: walking, hiking, camping, picnicking, swimming, boating, fishing, hunting, or other outdoor games or sports for which facilities are provided for public participation.
- j. Wildlife Habitat means an area of land or water designated by the Board after consultation with and considering the recommendation of the State Department of Fish and Game, as an area of great importance for the protection or enhancement of the wildlife resources of the State.

2. Open Space Screening Committee

- a. Composition: There is established an Open Space Screening Committee consisting of two ranchers and one member of the general public. The County Planning Director, County Assessor and County Farm Advisor shall serve as non-voting ex-officio members.
- b. Duties and Responsibilities: The Committee shall review all applications for the establishment of an agricultural preserve or the change in boundaries of an already established preserve. The Committee shall recommend to the Board whether or not a contract be executed with the applicant(s). The basis for the recommendation whether or not to execute a contract shall be extracted from this resolution.
- c. Appointment: The Committee shall be appointed by the Board to serve terms of two (2) years.

3. Application, Application Contents, Processing

- a. Application: Individual property owners may request the creation of agricultural preserves by written application to the County Planning Department. The County shall initiate proceedings to consider the establishment of agricultural preserves in compliance with this Resolution.

The Board on its own may initiate proceedings to declare and establish agricultural preserves within its jurisdiction. This designation establishes the eligibility of all land within the agricultural preserve for use related assessment. This declaration by the Board obligates the Board to enter into contract with any owner of land within the designated agricultural preserve. This procedure shall be initiated by resolution of intention by the Board specifying the lands to be considered for agricultural preserve. Such resolution shall direct the Planning Department to then process the resolution in conformance with this Resolution.

- b. Application Contents: Applications for establishing an agricultural preserve shall be provided by and submitted to the County Planning Department prior to September 1 of each year. Applications shall contain the following information in addition to the completed application form:
- 1) Non-refundable fee of seventy-five dollars (\$75.00)
 - 2) Assessor maps showing property under application
 - 3) Any deeds of trust affecting property under application
 - 4) Legal description of property under application
 - 5) List of all persons with record title/financial interests in property under application.
- c. Application Processing: The following shall uniformly govern the administration of agricultural preserves in the County. The County Planning Department shall receive, file, and process in conformance with this Resolution requests to establish agricultural preserves:
- 1) Within thirty (30) days after filing the applications to establish agricultural preserves the County Planning Department shall submit a report thereon to the County Planning Commission and the Board. The Board may extend the time allowed for an additional period not to exceed thirty (30) days. The report shall include a

statement that the proposed preserve is consistent, or inconsistent, with the County General Plan, and the Board shall make a finding to such effect.

Final action upon the establishment of an agricultural preserve may not be taken by the Board until the report required by this section is received from the Planning Department or until the required thirty (30) days have elapsed and any extension thereof granted by the Board has elapsed.

- 2) Upon the Board's finding as to the County General Plan, the applications shall then be forwarded to the Open Space Screening Committee for review and recommendation.
- 3) Upon receipt of the Committee's recommendation, the Board shall set the matter of establishing agricultural preserves for a public hearing.
- 4) Notice of the public hearing shall be provided to the applicants at least twenty (20) days prior to the hearing and published one (1) time in a newspaper of general circulation throughout the County. Such notice shall include a legal description or an Assessor's Parcel number; a general description of the land proposed to be included within an agricultural preserve; and the time and location of the hearing.
- 5) The Clerk of the Board shall give written notice to any city within the County of the County's intention to consider a contract which includes land within one (1) mile of the city's exterior boundaries. Such written notice shall be given at least thirty (30) days prior to the time the Board of Supervisors intends to consider the execution of any such contract. Written notice of all proposals to establish agricultural preserves shall be given to the Local Agency

Formation Commission at least two (2) weeks prior to the public hearing before the Board.

- 6) If a city, after receipt of the County's notice of public hearing, files with the Local Agency Formation Commission, a resolution protesting the execution of a contract which includes lands within one (1) mile of the exterior boundaries of the city, such Commission will conduct a public hearing on the protest. If the Local Agency Formation Commission, following the hearing, upholds the city's protest upon a finding that the contract is inconsistent with the publicly desirable future use and control of those lands in question, then should the Board execute such a contract, the city shall have the option of not succeeding to the contract upon annexation of the lands to the city. The city shall succeed to all rights, duties, and powers of the County under such contract, unless:
- a) The land being annexed was within one (1) mile of such city at the time that the contract was initially executed;
 - b) the city has filed and the Local Agency Formation Commission has approved and upheld a protest to the contract; and
 - c) the city states its intent not to succeed in its resolution of intention to annex.

If the city does not exercise its option to succeed, the contract becomes null and void as to the lands actually being annexed on the date of annexation. Should only a portion of the land under contract be within one (1) mile of the city, the option of the city shall extend only to such part.

- 7) An agricultural preserve shall continue in full effect following annexation, incorporation or disincorporation of land within the preserve. The County or any city

acquiring jurisdiction over land in a preserve by annexation, incorporation or disincorporation shall have all the rights and responsibilities specified in the Act including the right to enlarge, diminish or disestablish an agricultural preserve within its jurisdiction.

- 8) The Board shall conduct a public hearing on the applications for proposed agricultural preserves. The applications shall be acted upon individually allowing for any oral and/or written communication from any member of the public.
- 9) The Board, after considering each application, after receiving the input from the County Planning Department and Open Space Screening Committee; and, after receiving any written and oral communications from the public, shall consider execution of a contract to establish an agricultural preserve with the landowner(s).
- 10) Should the Board desire to approve and execute a contract establishing an agricultural preserve, a resolution shall be adopted prior to execution of the contract. Such resolution shall authorize creation of the agricultural preserve; describe the property under application, and authorize signature of the contract by the Chairperson of the Board first upon signature of the landowner(s).
- 11) Each contract entered into shall be for an initial term of no less than ten (10) years. Each contract shall provide that on the anniversary date of the contract a year shall be added automatically to the initial term unless notice of non-renewal is given as provided in the Act.
- 12) In the event any proposal to disestablish or to alter the boundary of an agricultural preserve will

remove land under contract from such a preserve, notice of the proposed alteration or disestablishment and the date of the hearing shall be furnished by the Board to the owner of the land by certified mail directed to him at his latest address known to the Board. Such notice shall also be furnished by first-class mail to each owner of land in that preserve which has a common boundary with the land to be removed from the preserve.

- c. Contract Administration, Non-Renewal and Cancellation: Contract administration, non-renewal of contracts and cancellation of contracts shall be in conformance with standards set forth in the Act.

4. Criteria For Review

- a. Land Use: The applicant shall be using the land under application for the production of food or fiber which is necessary to maintain the agricultural economy and shall employ a system of ranching or farming which aims at maintaining or increasing crop yield per unit area using normal practices. The property under application must be used to support the agricultural economy or devoted to compatible use as determined by the Board and must have public value as a preserve.
- b. Acreage Minimums: The following minimum acreages shall apply to property under application for establishment of an agricultural preserve:
- 1) Horticultural Cultivation: The minimum area for contract shall be ten (10) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than ten (10) acres.
 - 2) Field Crops or Irrigated Pasture: The minimum area for contract shall be eighty (80) acres. The uses

permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than eighty (80) acres.

- 3) Grazing: That the minimum area for contract shall be one hundred sixty (160) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than one hundred sixty (160) acres.

That the above acreage limitations shall apply only to the use of the lands in question at the date of signing of the contract. After execution of a contract, the landowner(s) may change the type of crop or agricultural use at the sole discretion of the landowner(s), but subject to the compatible uses as determined by the Board. An agricultural preserve shall consist of one hundred (100) acres, but may consist of two (2) or more parcels if they are contiguous or if they are in common ownership. Upon recommendation of the Committee, the Board, at its discretion, may allow the establishment of an agricultural preserve containing less than the minimum acreages outlined above. In this case, the establishment of a smaller preserve must be necessary due to unique characteristics of the agricultural enterprise and economy in the County.

- c. Compatible Uses: The Board may impose conditions on lands to be placed within preserves to permit and encourage compatible use of the land, particularly public outdoor recreational uses. If an owner of land agrees to permit the use of his land for free public recreation, the Board may indemnify such owner against all claims arising from such public use. The owner's agreement that his land be

used for free, public recreation shall not be construed as an implied dedication to such use. The following uses are determined to be compatible uses within established agricultural preserves. All other uses of land within established agricultural preserves are prohibited.

- 1) Single family dwellings
- 2) General farming, horticulture, commercial livestock, poultry production, warehousing and storage pertinent to the agricultural operation
- 3) Barns, corrals and other outstructures and accessory buildings and uses pertinent to the permitted uses including agricultural processing plants.
- 4) Housing facilities (including mobilehomes) to accommodate only agricultural employees and their families employed by the owner or operator of the premises and provided further that such housing facilities shall be considered accessory to the main building.
- 5) A stand or display for agricultural commodities produced on the premises. Sales of products produced off the premises provided that the sale of such products is incidental and secondary to the sale of agricultural products produced on the premises.
- 6) The drilling for and/or production of hydrocarbon, mineral and thermal production including the installation and use of such equipment, structures and facilities as are necessary.
- 7) Public utility distribution facilities, including structures.
- 8) Private airstrips pertaining to agricultural use of land within the preserve.

Adopted by the Board of Supervisors of the County of Sierra
on the 18th day of January , 1977 by the
following vote:

AYES: Supervisors Schofield, Woods, Filippini, Robinson and Wilmoth

NOES: None

ABSTAINED: None

ABSENT: None


Chairperson, Board of Supervisors

Approved as to form:


County Counsel

Attest:
(Seal)

GEORGIE M. PETERMAN
Clerk of the Board

By Barbara Marshall Deputy

SIERRA COUNTY

Clerk-Recorder
P.O. Drawer D
Downieville, California 95936
Telephone (530) 289-3295
Fax (530) 289-2830



Heather Foster

October 3, 2016

Ms. Mary Moreau
P.O. Box 296
Sierraville, CA 96126

Re: Applications for Changed Assessment for APNs 015-010-005-0 & 013-110-094-0
No. 2016/2017-006 through 2016/2017-030

Dear Ms. Moreau,

Your applications for changed assessment for Assessor's Parcel Numbers 015-010-005-0 and 013-110-094-0, received in my office on September 14, 2016 are being denied as they were not timely filed. The deadline for submitting an application for a regular assessment (value as of January 1 of the current year) must be filed during the regular filing period beginning July 2nd and September 15th of the current assessment year. An application appealing a supplemental assessment, roll change, escape assessment or calamity reassessment must be filed no later than 60 days after the date of mailing printed on the notice of assessment or postmark date, whichever is later.

In addition to the above, the applications are invalid for the following reasons:

- A separate application must be filed for each Assessor's Parcel Number
- Section 5 on a number of the applications have not been completed correctly, "Assessor Error" is not an option for appealing an assessment, you must check one of the available options on the form that best describes the assessment you are appealing.
- You must indicate if the application is to be designated as a claim for refund under Section 8 on all applications.
- All applications must be filed on the most recent Application for Changed Assessment form approved by the State Board of Equalization, version (01-15). A number of the applications were filed on an older version of the Assessment Appeals Application, version (06-08).

Please refer to the attached highlighted copies of the applications indicating the errors and/or omissions.

If you do not agree with my determination of untimely filing, you may, within 30 days from the date of this notice, request in writing that the Board of Equalization reconsider the decision regarding the timeliness of the application. If you choose to ask for reconsideration you may submit any arguments or proposed evidence supporting the request. The Board shall consider the request and either deny the same, rule that the application was timely, or grant a hearing on whether the application was timely filed. If the Board grants a hearing on the timeliness of the application, it shall only hear and consider that issue at the hearing. The application for reduction of the assessment shall not be heard at that time.

Should you have any questions please contact me at (530) 289-3295.

Respectfully,

A handwritten signature in black ink, appearing to read "Heather Foster", written in a cursive style.

Heather Foster
Sierra County Clerk

cc: Sierra County Assessor

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

FILED
 SIERRA COUNTY CLERK
 SEP 14 2016

BY: Heather Foster DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-006

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6946 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS
memoreau@att.net

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

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

COMPANY NAME _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () _____ ALTERNATE TELEPHONE () _____ FAX TELEPHONE () _____

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2015-16</u>	<u>2412 & 2243</u>
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>171,337</u>	<u>171,337</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) This year's value is correct, clearly indicating that all the preceding tax bills (2004-2015) were incorrect.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/16
NAME (Please Print)		
MARY MOREAU		

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

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

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
Lien Date: January 1, 2015

Van Maddox, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ca.gov

2A-00244 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Due to budget cuts the Tax Collector's Office
will not be open to the public on Thursdays.

View or pay your bill on our website: www.sierracounty.ca.gov

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2412	09/18/2015	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			36,078
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	360.77
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	18.39
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
192.58				
PAY BY				
12/10/15				
2ND INSTALLMENT				
192.58				
PAY BY				
04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				385.16

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
Lien Date: January 1, 2015

Van Maddox, Treasurer-Tax Collector
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PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2243	09/18/2015	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			135,259
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,108.78 PAY BY 12/10/15	530-289-3273	COUNTY-WIDE TAX RATE	1.000000	1,352.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	68.98
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7328	STATE WATERMASTER FEE		790.00
2ND INSTALLMENT 1,108.78 PAY BY 04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				2,217.56

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
Lien Date: January 1, 2015

Van Maddox, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
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(530) 289-3286 Email: collector@sierracounty.ca.gov

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PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2243	09/18/2015	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
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SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
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ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
		LAND VALUE		
VALUATION (530) 289-3283	NET TAXABLE VALUE			36,078
EXEMPTIONS (530) 289-3283				
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 192.58 PAY BY 12/10/15	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	360.77
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	18.39
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT				
192.58 PAY BY 04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				385.16

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

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	530-529-7328	STATE WATERMASTER FEE		790.00
2ND INSTALLMENT				
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TOTAL TAX AND SPECIAL CHARGES:				2,217.56

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016

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ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
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	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 192.58 PAY BY 04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				385.16

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

HEATHER FOSTER
BY: *[Signature]* DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-007

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: *Sierraville,* STATE: *CA* ZIP CODE: *96126* DAYTIME TELEPHONE: *(925) 989-6846* ALTERNATE TELEPHONE: *()* FAX TELEPHONE: *()*

EMAIL ADDRESS: *memoreau@att.net*

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

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

COMPANY NAME

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

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

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: *015-010-005-0 & 013-110-094-0*

ASSESSMENT NUMBER: *2014-15* FEE NUMBER: *2414 & 2245*

ACCOUNT NUMBER: *2014-15* TAX BILL NUMBER: *2414 & 2245*

PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ MANUFACTURED HOME VACANT LAND

COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT

BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<i>347,942</i>	<i>130,896</i>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2014-15
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

NAME (Please Print)

MARY MOREAU

SIGNED AT (CITY, STATE)

Sierraville, CA

DATE

9/12/16

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

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

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2462
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015i:BILL DATE :09222014

AD VALOREM :	2620.76	1310.38	1310.38
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	410.00	205.00	205.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .

>>INSTALL TOTAL: 3036.76 1518.38 1518.38
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :013110094 REC# 2245

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2398
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM : 1036.08 518.04 518.04
401/S V GROUNDW: 6.00 3.00 3.00

i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .

>>INSTALL TOTAL: 1042.08 521.04 521.04
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2462
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM	:	2620.76	1310.38	1310.38
401/S V GROUNDW:		6.00	3.00	3.00
601/WATERMASTER:		410.00	205.00	205.00

>>INSTALL TOTAL:		3036.76	1518.38	1518.38
PENALTIES:		.00	.00	.00

SELECT APN :013110094 REC# 2245

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2398
COR-TAC: 0
EXEMPT : 0
ABSTRACT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM : 1036.08 518.04 518.04

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1042.08 521.04 521.04

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to:

SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: *[Signature]* HEATHER FOSTER
DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-008

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: *Sierraville,* STATE: *CA* ZIP CODE: *96126* DAYTIME TELEPHONE: *(925) 989-6846* ALTERNATE TELEPHONE: *()* FAX TELEPHONE: *()*

EMAIL ADDRESS: *memoreau@att.net*

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

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

COMPANY NAME

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

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

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: *015-010-005-0 & 013-110-094-0*

ASSESSMENT NUMBER: *2013-14*

FEE NUMBER: *2416 & 2246*

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: *1 Jean Lane, Sierraville, CA 96126*

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<i>346,371</i>	<i>120,033</i>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2013-14
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

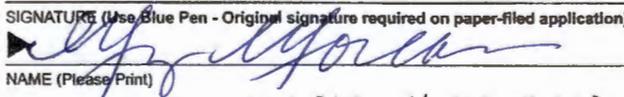
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) <u>Sierraville, CA</u>	DATE <u>9/12/16</u>
NAME (Please Print) <u>MARY MOREAU</u>		

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

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

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2456
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM : 2608.92 1304.46 1304.46
401/S V GROUNDW: 6.00 3.00 3.00
601/WATERMASTER: 312.00 156.00 156.00

i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .

>>INSTALL TOTAL: 2926.92 1463.46 1463.46
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :013110094 REC# 2246
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2392
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM	:	1031.40	515.70	515.70
401/S V GROUNDW:	:	6.00	3.00	3.00

i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL:	1037.40	518.70	518.70
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2416
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2456
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM :	2608.92	1304.46	1304.46
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	312.00	156.00	156.00

>>INSTALL TOTAL:	2926.92	1463.46	1463.46
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2246

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2392
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM	:	1031.40	515.70	515.70
401/S V GROUNDW:	:	6.00	3.00	3.00

>>INSTALL TOTAL:	1037.40	518.70	518.70
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2416

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to:

SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

HEATHER FOSTER

BY: *[Signature]* DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/0017-009

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee & SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: **Sierraville,** STATE: **CA** ZIP CODE: **96126** DAYTIME TELEPHONE: **(925) 989-6546** ALTERNATE TELEPHONE: **()** FAX TELEPHONE: **()**

EMAIL ADDRESS: **memoreau@att.net**

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL): _____ EMAIL ADDRESS: _____

COMPANY NAME: _____

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

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

CITY: _____ STATE: _____ ZIP CODE: _____ DAYTIME TELEPHONE: _____ ALTERNATE TELEPHONE: _____ FAX TELEPHONE: _____

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE: _____ TITLE: _____ DATE: _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER 2012-13	2417 & 2249
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	339,580	105,072	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2012-13
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

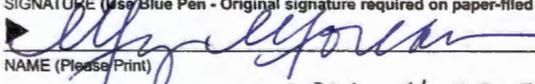
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/16
NAME (Please Print)	MARY MOREAU	

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

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

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE	ACREAGE:	14.04	a:PARCEL #	:0150100050
& SIERRA VIEW RANCH LTD	SPC ASM:	2390	b:PAR TYPE	:10
1349 PTARMIGAN DR, #4	COR-TAC:	0	c:TX RATE YR:	2012
WALNUT CREEK CA	EXEMPT :	0	d:TAX AREA	:052018
94595	ABSTRCT:	0	e:DEFAULT #	:
1 JEAN LANE			f:DFLT DATE	:
			g:DLQ STATUS:	
1)11: 1367/120312:	PENL 0.0%:	DUE 12/10/2012	h:PPROP PENL:	
2)11: 3397/032813:	PENL 0.0%:	COST 0.00:	DUE 04/10/2013	i:BILL DATE :09102012
AD VALOREM :	1011.18	505.59	505.59	j:ROLL CHG #:
401/S V GROUNDW:	6.00	3.00	3.00	k:CHG REASON:
				l:NSF FEE :
				m:SW YARDS :
				n:SB RES EQ :
				o:CP RES EQ :
				p:GW RES EQ :
				q:VERDI ZOB :
>>INSTALL TOTAL:	1017.18	508.59	508.59	r:POSTPONE :
PENALTIES:	.00	.00	.00	s:USECODE :AA-A
SELECT APN	:015010005	REC#	2417	
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'				

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2455
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013i:BILL DATE :09102012

AD VALOREM :	2557.78	1278.89	1278.89
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	214.00	107.00	107.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2777.78 1388.89 1388.89
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2249

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2391
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM :	991.36	495.68	495.68
401/S V GROUNDW:	6.00	3.00	3.00

i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .

>>INSTALL TOTAL:	997.36	498.68	498.68
PENALTIES:	.00	.00	.00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2454
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012i:BILL DATE :09302011

AD VALOREM	:	2507.64	1253.82	1253.82
401/S V GROUNDW:		6.00	3.00	3.00
601/WATERMASTER:		300.00	150.00	150.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2813.64 1406.82 1406.82
PENALTIES: .00 .00 .00

SELECT APN :0131100940 REC# 2246

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2454
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011
2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012
AD VALOREM : 2507.64 1253.82 1253.82
401/S V GROUNDW: 6.00 3.00 3.00
601/WATERMASTER: 300.00 150.00 150.00

>>INSTALL TOTAL: 2813.64 1406.82 1406.82
PENALTIES: .00 .00 .00
SELECT APN :0131100940 REC# 2246
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2391
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM	:	991.36	495.68	495.68
401/S V GROUNDW:		6.00	3.00	3.00

>>INSTALL TOTAL:		997.36	498.68	498.68
PENALTIES:		.00	.00	.00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2455
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09102012
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013

AD VALOREM :	2557.78	1278.89	1278.89
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	214.00	107.00	107.00

>>INSTALL TOTAL:	2777.78	1388.89	1388.89
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2249

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2390
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09102012
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012
2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013
AD VALOREM : 1011.18 505.59 505.59
401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1017.18 508.59 508.59
PENALTIES: .00 .00 .00
SELECT APN :015010005 REC# 2417
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: *[Signature]* HEATHER FOSTER DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-010

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee of Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: **Sierraville,** STATE: **CA** ZIP CODE: **96126** DAYTIME TELEPHONE: **(925) 989-6546** ALTERNATE TELEPHONE: **()** FAX TELEPHONE: **()**

EMAIL ADDRESS: **memoreau@att.net**

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

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

COMPANY NAME _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE _____ ALTERNATE TELEPHONE _____ FAX TELEPHONE _____

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER 2011-12	2414 & 2246
PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	332,923	101,668	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2011-12
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

MARY MOREAU

Sierraville, CA

9/12/10

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

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

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: HEATHER FOSTER DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-011

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6846 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS: memoreau@att.net

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

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

COMPANY NAME

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: 015-010-005-0 & 013-110-094-0

ASSESSMENT NUMBER: 2010-11

FEE NUMBER: 2413 & 2246

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: 1 Jean Lane, Sierraville, CA 96126

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

AGRICULTURAL

POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____

MANUFACTURED HOME

VACANT LAND

COMMERCIAL/INDUSTRIAL

WATER CRAFT

AIRCRAFT

BUSINESS PERSONAL PROPERTY/FIXTURES

OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	330,436	92,428	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2010-11
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) <u>Sierraville, CA</u>	DATE <u>9/12/16</u>
NAME (Please Print) <u>MARY MOREAU</u>		

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

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

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES

View or pay your bill on our website: sierracounty.ws

1A-01430 SA

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2246	09/15/2010	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			236,813
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,305.45 PAY BY 12/10/10	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,368.13
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	120.77
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7328	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT 1,305.45 PAY BY 04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				2,610.90

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

1A-01428 SA

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2413	09/15/2010	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,623
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 494.98 PAY BY 12/10/10	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	936.22
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.74
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 494.98 PAY BY 04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				989.96

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
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IMPORTANT MESSAGES			
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1A-01430 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER 013-110-094-0	BILL NO. 2246	BILL DATE 09/15/2010	TAX RATE AREA 052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			ACREAGE 37.00

	ASSESSMENT INFORMATION			VALUE
PAYMENTS (530) 289-3286	LAND VALUE			236,813
VALUATION (530) 289-3283	NET TAXABLE VALUE			236,813
EXEMPTIONS (530) 289-3283				
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,368.13
1,305.45	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	120.77
PAY BY	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/10	530-529-7328	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT				
1,305.45				
PAY BY				
04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				2,610.90

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
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IMPORTANT MESSAGES			
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1A-01428 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2413	09/15/2010	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
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TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 494.98 PAY BY 12/10/10	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	936.22
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.74
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 494.98 PAY BY 04/10/11	TOTAL TAX AND SPECIAL CHARGES:			989.96

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal.

Return to: SIERRA COUNTY CLERK P.O. DRAWER D DOWNIEVILLE, CA 95936

FILED SIERRA COUNTY CLERK

SEP 14 2016

BY: HEATHER FOSTER DEPUTY

APPLICATION NUMBER: Clerk Use Only 20162017-012

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT: MARY E. MOREAU Trustee & SierraView Ranch, LTD. MAILING ADDRESS: P.O. Box 296 SierraView, CA 96126

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

NAME OF AGENT, ATTORNEY, OR RELATIVE: COMPANY NAME: CONTACT PERSON IF OTHER THAN ABOVE: MAILING ADDRESS:

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED The following information must be completed (or attached to this application) unless the agent is a licensed California attorney...

3. PROPERTY IDENTIFICATION INFORMATION

Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER ACCOUNT NUMBER ASSESSMENT NUMBER TAX BILL NUMBER FEE NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate

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

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES, PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL, PENALTIES.

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2009-10
 *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
 *DATE OF NOTICE: _____ **ROLL YEAR: _____
 *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached,
 Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

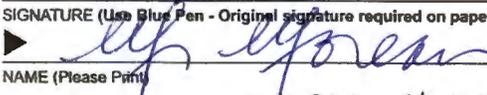
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) <u>Sierraville, CA</u>	DATE <u>9/12/10</u>
NAME (Please Print) <u>MARY MOREAU</u>		

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

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

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

2A-00233
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2247	09/23/2009	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			237,376
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,308.41 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,373.76
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	121.06
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7369	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT				
1,308.41 PAY BY 04/10/10				
TOTAL TAX AND SPECIAL CHARGES:				2,616.82

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010

Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
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IMPORTANT MESSAGES			
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2A-00234

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2418	09/23/2009	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,846
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 496.16 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	938.46
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.86
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 496.16 PAY BY 04/10/10				
TOTAL TAX AND SPECIAL CHARGES:				992.32

ADDRESS CHANGE
(Ownership Change is on Reverse)

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A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
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Stephanie Levings, Treasurer-Tax Collector
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2A-00233

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2247	09/23/2009	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
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ADDRESS CHANGE
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APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
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1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595**

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
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ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
		LAND VALUE		
VALUATION (530) 289-3283	NET TAXABLE VALUE			93,846
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A signature is required.

APN: 015-010-005-0

**MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD**

Date of Change: _____

Signature

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: HEATHER FOSTER DEPUTY

APPLICATION NUMBER: Clerk Use Only
20162017-013

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6546 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS: memoreau@att.net

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

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

COMPANY NAME _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () _____ ALTERNATE TELEPHONE () _____ FAX TELEPHONE () _____

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2008-09 2419 & 2254</u>	
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>324,728</u>	<u>101,656</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2008-09
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
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 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

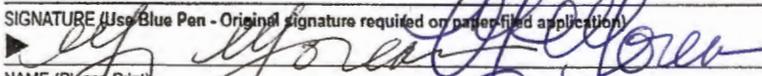
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/10
NAME (Please Print)		
MARY UDREA		

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

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

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2438
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM :	2445.90	1222.95	1222.95
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	116.00	58.00	58.00

i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .

>>INSTALL TOTAL: 2567.90 1283.95 1283.95
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :013110094 REC# 2254
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM : 966.98 483.49 483.49

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 972.98 486.49 486.49

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2438
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM	:	2445.90	1222.95	1222.95
401/S V GROUNDW:		6.00	3.00	3.00
601/WATERMASTER:		116.00	58.00	58.00

i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2567.90 1283.95 1283.95
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2254

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM	:	966.98	483.49	483.49
401/S V GROUNDW:	:	6.00	3.00	3.00

>>INSTALL TOTAL:	972.98	486.49	486.49
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-014

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee of Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY Sierraville, STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6546 ALTERNATE TELEPHONE () FAX TELEPHONE ()

EMAIL ADDRESS
mfemoreau@att.net

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

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

COMPANY NAME _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2007-05</u>	<u>2424 & 2259</u>
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>318,361</u>	<u>101,632</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2007-08

*DATE OF NOTICE: _____ ROLL YEAR: _____

ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT

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

***Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

1. No change in ownership occurred on the date of _____.

2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

1. No new construction occurred on the date of _____.

2. Base year value for the completed new construction established on the date of _____ is incorrect.

3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

1. All personal property/fixtures.

2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

1. Classification of property is incorrect.

2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

1. Amount of escape assessment is incorrect.

2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

Explanation (attach sheet if necessary) See attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE



Sierraville, CA

9/12/10

NAME (Please Print)

MARY MOREAU

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

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

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008

Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse

View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2259	10/10/2007	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			228,159
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,261.11 PAY BY 12/10/07	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,281.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	118.64
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7369	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT				
1,261.11 PAY BY 04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				2,522.22

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES
Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse
View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2424	10/10/2007	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283	LAND VALUE			90,202
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			90,202
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	902.02
477.46	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	46.90
PAY BY	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/07				
2ND INSTALLMENT				
477.46				
PAY BY				
04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				954.92

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES
Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse
View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2259	10/10/2007	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283	LAND VALUE			228,159
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			228,159
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,281.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	118.64
1,261.11	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
PAY BY	530-529-7369	STATE WATERMASTER FEE		116.00
12/10/07				
2ND INSTALLMENT				
1,261.11				
PAY BY				
04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				2,522.22

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse

View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2424	10/10/2007	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			90,202
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 477.46 PAY BY 12/10/07	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	902.02
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	46.90
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 477.46 PAY BY 04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				954.92

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPT: _____

APPLICATION NUMBER: Clerk Use Only
20162017-015

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee & SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P. O. Box 296

CITY Sierraville, STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6546 ALTERNATE TELEPHONE () FAX TELEPHONE ()

EMAIL ADDRESS
memoreau@att.net

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

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

COMPANY NAME _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE _____ ALTERNATE TELEPHONE _____ FAX TELEPHONE _____

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 ASSESSMENT NUMBER _____ FEE NUMBER _____

ACCOUNT NUMBER _____ TAX BILL NUMBER 2005-06 2440 & 2275

PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126 DOING BUSINESS AS (DBA), if appropriate _____

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>305,000</u>	<u>97,681</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2005-06
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached,
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/10
NAME (Please Print)	MARY MOREAU	

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

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

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2442
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005

2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006i:BILL DATE :10172005

AD VALOREM :	2326.76	1163.38	1163.38
401/GROUND WATE:	6.00	3.00	3.00
601/WATERMASTER:	118.00	59.00	59.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

>>INSTALL TOTAL: 2450.76 1225.38 1225.38
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2275

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2382
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005

2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006

AD VALOREM	:	919.88	459.94	459.94
401/GROUND WATE:		6.00	3.00	3.00

i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

>>INSTALL TOTAL:	925.88	462.94	462.94
PENALTIES:	.00	.00	.00

SELECT APN :0150100050 REC# 2440

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2442
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005
2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006
AD VALOREM : 2326.76 1163.38 1163.38
401/GROUND WATE: 6.00 3.00 3.00
601/WATERMASTER: 118.00 59.00 59.00

>>INSTALL TOTAL: 2450.76 1225.38 1225.38
PENALTIES: .00 .00 .00
SELECT APN :013110094 REC# 2275
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E	ACREAGE:	14.04	a:PARCEL #	:0150100050
& SIERRA VIEW RANCH LTD	SPC ASM:	2382	b:PAR TYPE	:10
P O BOX 296	COR-TAC:	0	c:TX RATE YR:	2005
SIERRAVILLE CA	EXEMPT :	0	d:TAX AREA	:052018
96126	ABSTRCT:	0	e:DEFAULT #	:
T20 R14 S13			f:DFLT DATE	:
			g:DLQ STATUS:	
1)11: 1256/120105:	PENL 0.0%:	DUE 12/10/2005	h:PPROP PENL:	
2)11: 3218/033106:	PENL 0.0%:	COST 0.00:	DUE 04/10/2006	i:BILL DATE :10172005
AD VALOREM :	919.88	459.94	459.94	j:ROLL CHG #:
401/GROUND WATE:	6.00	3.00	3.00	k:CHG REASON:
				l:NSF FEE :
				m:SW YARDS :
				n:SB RES EQ :
				o:CP RES EQ :
				p:GW RES EQ :
				q:RES EQV 5 :
				r:POSTPONE :
>>INSTALL TOTAL:	925.88	462.94	462.94	s:USE/SWNOTE:AA-A
PENALTIES:	.00	.00	.00	
SELECT APN	:0150100050	REC#	2440	
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'				

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to:

SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-016

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6546 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS
memoreau@att.net

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

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

COMPANY NAME

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

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

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: 015-010-005-0 & 013-110-094-0

ASSESSMENT NUMBER: 2004-05

FEE NUMBER: 2447 & 2282

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: 1 Jean Lane, Sierraville, CA 96126

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>300,000</u>	<u>68,000</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2004-05
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached,
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

MARY MOREAU

Sierraville, CA

9/12/10

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

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

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E	ACREAGE:	37.00	a:PARCEL #	:0131100940	
& SIERRA VIEW RANCH LTD	SPC ASM:	2435	b:PAR TYPE	:10	
P O BOX 296	COR-TAC:	0	c:TX RATE YR:	2004	
SIERRAVILLE CA	EXEMPT :	0	d:TAX AREA	:052019	
96126	ABSTRCT:	0	e:DEFAULT #	:	
PAR 2 R/S 5-51 T20 R14 S13			f:DFLT DATE	:	
CORRECTED FOR CLERICAL ERROR			g:DLQ STATUS:		
1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004			h:PPROP PENL:		
2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005			i:BILL DATE	:09302004	
AD VALOREM :	1932.18	966.09	966.09	j:ROLL CHG #:	04-012
401/GROUND WATE:	6.00	3.00	3.00	k:CHG REASON:	
			l:NSF FEE	:	.
			m:SW YARDS	:	. 0
			n:SB RES EQ	:	. 0
			o:CP RES EQ	:	. 0
			p:GW RES EQ	:	37.0000
			q:RES EQV 5	:	.
>>INSTALL TOTAL:	1938.18	969.09	969.09	r:POSTPONE	:
PENALTIES:	.00	.00	.00	s:USE/SWNOTE:	AA-A
SELECT APN	:013110094	REC#	2282		
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'					

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT: 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2004
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302004
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004

2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005

AD VALOREM : 515.26 257.63 257.63

401/GROUND WATE: 6.00 3.00 3.00

>>INSTALL TOTAL: 521.26 260.63 260.63

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2447

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: *[Signature]* HEATHER FOSTER
DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-017

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P. O. Box 296

CITY: **Sierraville,** STATE: **CA** ZIP CODE: **96126** DAYTIME TELEPHONE: **(925) 989-6846** ALTERNATE TELEPHONE: **()** FAX TELEPHONE: **()**

EMAIL ADDRESS: **memoreau@att.net**

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

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

COMPANY NAME _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () _____ ALTERNATE TELEPHONE () _____ FAX TELEPHONE () _____

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

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

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE **▶** TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: **015-010-005-0 & 013-110-094-0** ASSESSMENT NUMBER: _____ FEE NUMBER: _____

ACCOUNT NUMBER: _____ TAX BILL NUMBER: **2004 Supplemental**

PROPERTY ADDRESS OR LOCATION _____ DOING BUSINESS AS (DBA), if appropriate _____

PROPERTY TYPE **AGRICULTURAL**

SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX MANUFACTURED HOME POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ WATER CRAFT VACANT LAND

COMMERCIAL/INDUSTRIAL OTHER: _____ AIRCRAFT

BUSINESS PERSONAL PROPERTY/FIXTURES

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	300,000	68,008	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2004
 *DATE OF NOTICE: 9/30/2004 ROLL YEAR: 2004
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
 *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
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 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
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 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached,
 Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) <u>Sierraville, CA</u>	DATE <u>9/12/16</u>
NAME (Please Print) <u>MARY MOREAU</u>		

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

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

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
WILLIAM G. COPREN, ASSESSOR
P.O. BOX 8 DOWNIEVILLE, CA 95936
Phone. (530) 289-3283
Fax. (530) 289-2801

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA

96126

Assessor's Parcel Number: 013-110-0940
Situs Address

Date of Change of Ownership or
Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	50579	215000	164421	182110	215000	32890
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	50579	215000	164421	182110	215000	32890

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-018

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee of Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6546 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS
memoreau@att.net

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

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

COMPANY NAME _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () _____ ALTERNATE TELEPHONE () _____ FAX TELEPHONE () _____

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED
The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2006-07</u>	<u>2419 & 2255</u>

PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126 DOING BUSINESS AS (DBA), if appropriate _____

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>312,120</u>	<u>101,517</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2006-2007
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

MARY MOREAU

Sierraville, CA

9/12/16

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

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

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2428
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM	:	2355.40	1177.70	1177.70
401/GROUND WATE:		6.00	3.00	3.00
601/WATERMASTER:		116.00	58.00	58.00

i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2477.40 1238.70 1238.70
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2255

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2368
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM	:	931.20	465.60	465.60
401/GROUND WATE:		6.00	3.00	3.00

>>INSTALL TOTAL:		937.20	468.60	468.60
PENALTIES:		.00	.00	.00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 20162017-019

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: SIERRA COUNTY CLERK
FILED P.O. DRAWER D
SIERRA COUNTY CLERK DOWNIEVILLE, CA 95936

SEP 14 2016

1. APPLICANT INFORMATION

HEATHER FOSTER
BY: MEM APPLICATION NUMBER: _____
DEPUTY E-MAIL ADDRESS: memoreau@att.net

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.
P.O. Box 296

CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>
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2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2004 supplemental

PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>300,000</u>	<u>68,008</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: 2004
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

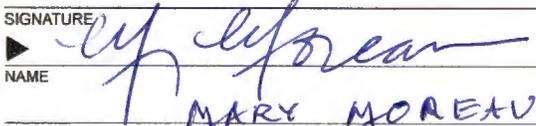
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) <u>Sierra Village, CA</u>	DATE <u>9/12/16</u>
NAME <u>MARY MOREAU</u>		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
WILLIAM G. COPREN, ASSESSOR
 P.O. BOX 8 DOWNIEVILLE, CA 95936
 Phone. (530) 289-3283
 Fax. (530) 289-2801

MOREAU, MARY E
 & SIERRA VIEW RANCH LTD
 P O BOX 296
 SIERRAVILLE CA

96126

Assessor's Parcel Number: 013-110-0940
 Situs Address
 Date of Change of Ownership or
 Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	50579	215000	164421	182110	215000	32890
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	50579	215000	164421	182110	215000	32890

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
 WILLIAM G. COPREN, ASSESSOR
 P O BOX 8 DOWNIEVILLE, CA 95936
 Phone. (530) 289-3283
 Fax. (530) 289-2801

MOREAU, MARY E
 & SIERRA VIEW RANCH LTD
 P O BOX 296
 SIERRAVILLE CA

96126

Assessor's Parcel Number: 015-010-0050
 Situs Address:

Date of Change of Ownership or
 Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	17429	85000	67571	48565	85000	36435
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	17429	85000	67571	48565	85000	36435

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283.

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
WILLIAM G. COPREN, ASSESSOR
P.O. BOX 8 DOWNIEVILLE, CA 95936
Phone. (530) 289-3283
Fax. (530) 289-2801

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA

96126

Assessor's Parcel Number: 013-110-0940
Situs Address

Date of Change of Ownership or
Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	50579	215000	164421	182110	215000	32890
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	50579	215000	164421	182110	215000	32890

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283

APPLICATION NUMBER: 201610017-020

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: SIERRA COUNTY CLERK
FILED
 SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

SEP 14 2016

1. APPLICANT INFORMATION

BY: HEATHER FOSTER DEPUTY APPLICATION NUMBER: _____
 NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.
P.O. Box 296
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2004-05 Rec. #s 2282 & 2447
 PROPERTY ADDRESS OR LOCATION _____

1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>300,000</u>	<u>68,008</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2004-05

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

- The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

- No change in ownership occurred on the date of _____.
- Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

- No new construction occurred on the date of _____.
- Base year value for the new construction established on the date of _____ is incorrect.

D. CALAMITY REASSESSMENT

- Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

- 1. All personal property/fixtures.
- 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

- Penalty assessment is not justified.

G. CLASSIFICATION

- Assessor's classification and/or allocation of value of property is incorrect.

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

- 1. Amount of escape assessment is incorrect.
- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

- Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

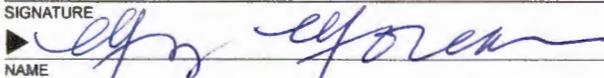
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME HARRY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E	ACREAGE:	37.00	a:PARCEL #	:0131100940
& SIERRA VIEW RANCH LTD	SPC ASM:	2435	b:PAR TYPE	:10
P O BOX 296	COR-TAC:	0	c:TX RATE YR:	2004
SIERRAVILLE CA	EXEMPT :	0	d:TAX AREA	:052019
96126	ABSTRCT:	0	e:DEFAULT #	:
PAR 2 R/S 5-51 T20 R14 S13			f:DFLT DATE	:
CORRECTED FOR CLERICAL ERROR			g:DLQ STATUS:	
1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004			h:PPROP PENL:	
2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005			i:BILL DATE	:09302004
AD VALOREM : 1932.18 966.09 966.09			j:ROLL CHG #:	04-012
401/GROUND WATE: 6.00 3.00 3.00			k:CHG REASON:	
			l:NSF FEE	: .
			m:SW YARDS	: . 0
			n:SB RES EQ	: . 0
			o:CP RES EQ	: . 0
			p:GW RES EQ	: 37.0000
			q:RES EQV 5	: .
>>INSTALL TOTAL: 1938.18 969.09 969.09			r:POSTPONE	:
PENALTIES: .00 .00 .00			s:USE/SWNOTE:	AA-A
SELECT APN :013110094 REC# 2282				
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'				

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2004
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302004
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004

2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005

AD VALOREM	:	515.26	257.63	257.63
401/GROUND WATE:		6.00	3.00	3.00

>>INSTALL TOTAL:		521.26	260.63	260.63
PENALTIES:		.00	.00	.00

SELECT APN :015010005 REC# 2447

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 201612017-021

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Returned **FILED** SIERRA COUNTY CLERK
SIERRA COUNTY CLERK P.O. DRAWER D
SEP 14 2016 DOWNIEVILLE, CA 95936

W.M.C. HEATHER FOSTER
DEPUTY

1. APPLICANT INFORMATION

APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.

P.O. Box 296
CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY E-MAIL ADDRESS

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

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

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2005-06 2275 1/2 2440

PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>305,000</u>	<u>97,681</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2005-06
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

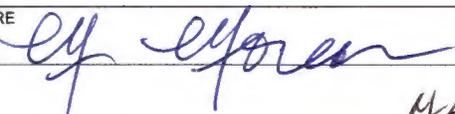
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2442
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005

2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006

AD VALOREM	:	2326.76	1163.38	1163.38
401/GROUND WATE:		6.00	3.00	3.00
601/WATERMASTER:		118.00	59.00	59.00

i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

>>INSTALL TOTAL:		2450.76	1225.38	1225.38
PENALTIES:		.00	.00	.00

SELECT APN :013110094 REC# 2275
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2382
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005

2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006

AD VALOREM	:	919.88	459.94	459.94
401/GROUND WATE:		6.00	3.00	3.00

>>INSTALL TOTAL:		925.88	462.94	462.94
PENALTIES:		.00	.00	.00

SELECT APN :0150100050 REC# 2440

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2428
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM	:	2355.40	1177.70	1177.70
401/GROUND WATE:		6.00	3.00	3.00
601/WATERMASTER:		116.00	58.00	58.00

>>INSTALL TOTAL:		2477.40	1238.70	1238.70
PENALTIES:		.00	.00	.00

SELECT APN :013110094 REC# 2255

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2368
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM : 931.20 465.60 465.60

401/GROUND WATE: 6.00 3.00 3.00

>>INSTALL TOTAL: 937.20 468.60 468.60

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 2016/0017-022

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **FILED**
SIERRA COUNTY CLERK
 SIERRA COUNTY CLERK
 SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

SEP 14 2016

BY: HEATHER FOSTER

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee of Sierra View Ranch, LTD. E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) P.O. Box 296
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2006-07 2255 & 2419
 PROPERTY ADDRESS OR LOCATION _____

1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	312,120	101,517	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2006-07
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

APPLICATION NUMBER: 00160017-023

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Returned
SIERRA COUNTY CLERK
SEP 14 2016
SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

BY: HEATHER FOSTER DEPUTY
APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>MARY E. MOREAU, Trustee</u>		E-MAIL ADDRESS <u>m.moreau@att.net</u>			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>					
CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
			()	()	()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2007-08 2259 & 2424</u>
PROPERTY ADDRESS OR LOCATION <u>1 Jean Lane, Sierraville, CA 96126</u>	

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>318,361</u>	<u>101,632</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES
Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse
View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2259	10/10/2007	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283	LAND VALUE			228,159
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			228,159
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.000000	2,281.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	118.64
1,261.11	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
PAY BY	530-529-7369	STATE WATERMASTER FEE		116.00
12/10/07				
2ND INSTALLMENT				
1,261.11				
PAY BY				
04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				2,522.22

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse

View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2424	10/10/2007	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286		ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283		LAND VALUE			90,202
EXEMPTIONS (530) 289-3283		NET TAXABLE VALUE			90,202
TAX RATE (530) 289-3273		QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT		530-289-3273	COUNTY-WIDE TAX RATE	1.000000	902.02
477.46		530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	46.90
PAY BY		530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/07					
2ND INSTALLMENT					
477.46					
PAY BY					
04/10/08					
TOTAL TAX AND SPECIAL CHARGES:					954.92

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2007-08
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

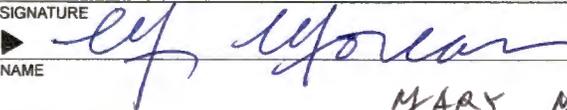
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

APPLICATION NUMBER: 2016/2017-024

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Returned
SIERRA COUNTY CLERK
SIERRA COUNTY CLERK P.O. DRAWER D
DOWNIEVILLE, CA 95936

SEP 14 2016

BY: Heather Foster DEPUTY

1. APPLICANT INFORMATION

APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.
P.O. Box 296
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY E-MAIL ADDRESS

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

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

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2008-09 2254 & 2419
 PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	324,728	101,656	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2008-09
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

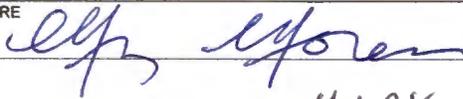
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2438
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008
2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009
AD VALOREM : 2445.90 1222.95 1222.95
401/S V GROUNDW: 6.00 3.00 3.00
601/WATERMASTER: 116.00 58.00 58.00

>>INSTALL TOTAL: 2567.90 1283.95 1283.95
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2254
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM	:	966.98	483.49	483.49
401/S V GROUNDW:	:	6.00	3.00	3.00

>>INSTALL TOTAL:	972.98	486.49	486.49
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 20162017-025

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Returned
SIERRA COUNTY CLERK
 SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER
 DEPUTY
 BY: [Signature]

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee of Sierra View Ranch, LTD. E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) P.O. Box 296
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

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

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2009-10 2247 & 2418
 PROPERTY ADDRESS OR LOCATION _____

1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>331,222</u>	<u>101,668</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2009-10
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
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- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

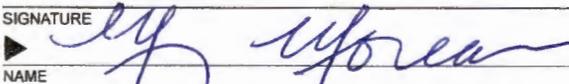
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS

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

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

2A-00233

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2247	09/23/2009	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			237,376
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,308.41 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,373.76
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	121.06
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7369	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT 1,308.41 PAY BY 04/10/10	TOTAL TAX AND SPECIAL CHARGES:			2,616.82

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010

Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email:collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

2A-00234

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2418	09/23/2009	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,846
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 496.16 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	938.46
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.86
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 496.16 PAY BY 04/10/10	TOTAL TAX AND SPECIAL CHARGES:			992.32

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

APPLICATION NUMBER: 20160017-026

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: SIERRA COUNTY CLERK
FILED P.O. DRAWER D
SIERRA COUNTY CLERK DOWNIEVILLE, CA 95936

SEP 14 2016

1. APPLICANT INFORMATION

HEATHER FOSTER
BY: HEATHER FOSTER APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 122 E Sierra View Ranch, LTD.

P.O. Box 296
CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) _____
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) _____

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2000-11 2246 & 2413
PROPERTY ADDRESS OR LOCATION _____

1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>330,436</u>	<u>92,428</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL ROLL YEAR: _____
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL ROLL YEAR: 2010-11
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
--	--	-----------------

NAME
MARY MOREAU

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

1A-01430 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2246	09/15/2010	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			236,813
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,305.45 PAY BY 12/10/10	530-289-3273	COUNTY-WIDE TAX RATE	1.000000	2,368.13
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	120.77
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7328	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT				
1,305.45 PAY BY 04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				2,610.90

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011

Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email:collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

1A-01428 SA

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2413	09/15/2010	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,623
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	936.22
494.98	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.74
PAY BY	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/10				
2ND INSTALLMENT				
494.98				
PAY BY				
04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				989.96

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

APPLICATION NUMBER: 2016/2017-027

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return **FILED** SIERRA COUNTY CLERK
SIERRA COUNTY CLERK, P.O. DRAWER D
SEP 14 2016 DOWNIEVILLE, CA 95936

BY [Signature] HEATHER FOSTER
DEPUTY

1. APPLICANT INFORMATION

APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.

P.O. Box 296
CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY E-MAIL ADDRESS

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

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

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2011-12 2246 & 2414

PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>332,923</u>	<u>101,668</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2011-12

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

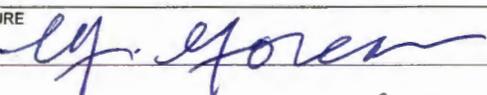
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sewardville, CA	DATE 9/12/16
--	--	-----------------

NAME
MARY MOREAU

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

APPLICATION NUMBER: 2016/2017-028

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **SIERRA COUNTY CLERK**
SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER
BY: [Signature] DEPUTY
APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>MARY E. MOREAU, Trustee</u>					E-MAIL ADDRESS <u>memoreau@att.net</u>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>						
CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>	

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2012-13 2249-2417</u>
---	---

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>339,580</u>	<u>105,072</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2012-13

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

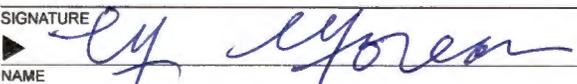
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property -- "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARK MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2454
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM :	2507.64	1253.82	1253.82
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	300.00	150.00	150.00

>>INSTALL TOTAL:	2813.64	1406.82	1406.82
PENALTIES:	.00	.00	.00

SELECT APN :0131100940 REC# 2246

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2391
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM : 991.36 495.68 495.68
401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 997.36 498.68 498.68
PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2455
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09102012
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013

AD VALOREM :	2557.78	1278.89	1278.89
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	214.00	107.00	107.00

>>INSTALL TOTAL:	2777.78	1388.89	1388.89
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2249
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2390
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09102012
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013

AD VALOREM : 1011.18 505.59 505.59
401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1017.18 508.59 508.59
PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2417

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 2016/2017-029

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **FILED** SIERRA COUNTY CLERK
SIERRA COUNTY CLERK P.O. DRAWER D
DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER
BY: [Signature] DEPUTY
APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>MARY E. MOREAU, Trustee</u>		E-MAIL ADDRESS <u>memoreau@att.net</u>			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>					
CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2013-14 2246 & 2416</u>
---	---

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>346,371</u>	<u>120,033</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2013-14

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2456
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM :	2608.92	1304.46	1304.46
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	312.00	156.00	156.00

i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2926.92 1463.46 1463.46
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2246
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2392
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM : 1031.40 515.70 515.70

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1037.40 518.70 518.70

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2416

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 20162017-030

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **SIERRA COUNTY CLERK**
FILED P.O. DRAWER D
SIERRA COUNTY CLERK DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 1501 E Sierra View Ranch, LTD.

P.O. Box 296

CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2014-15 2245 & 2414</u>
---	---

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

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

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>347,942</u>	<u>130,896</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2014-15

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2462
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014
2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015
AD VALOREM : 2620.76 1310.38 1310.38
401/S V GROUNDW: 6.00 3.00 3.00
601/WATERMASTER: 410.00 205.00 205.00

>>INSTALL TOTAL: 3036.76 1518.38 1518.38
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2245
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2398
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM : 1036.08 518.04 518.04

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1042.08 521.04 521.04

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

Board of Supervisors, County of Sierra,
Resolution # 77-3

Sierra County California Land
Conservation Contract # 78-65

Board of Supervisors, County of
Sierra, State of California,
Resolution # 78-80

Letter from Sierra County
Assessor's office, Nov. 11, 2004,
denying my Williamson Act
tax benefits

E-mail from Heather Foster, S.C.
Clerk-Recorder, Jan. 24, 2014,
confirming the validity of my
Williamson Act contract

Article explaining the court case
"County of Marin v. Assessment
Appeals Board of Marin County"

Letter from Molly A. Penberth,
Manager, Division of Land
Resource Protection, Conservation
Support Unit, State of California

Spreadsheet detailing my
overpaid taxes 2004-2015

Revenue and Taxation Codes
402.1, 422, and 423

2004 assessment, rebutting the
presumption of the WA.

PROCEDURES FOR INITIATING,)
FILING AND PROCESSING)
APPLICATIONS TO ESTABLISH)
AGRICULTURAL PRESERVES AND)
ADOPTING COMPATIBLE USES)

RESOLUTION NO. 77-3

WHEREAS the Land Conservation Act of 1965, as amended, allows Counties to establish agricultural preserves; and

WHEREAS the County of Sierra is required to enact criteria for establishing agricultural preserves including procedures for initiating, filing and processing requests and designation of compatible uses;

NOW, THEREFORE the Board of Supervisors of the County of Sierra resolves as follows:

Section One:

Resolution 71-39 is hereby rescinded.

Section Two:

The following policy for agricultural preserves is hereby established:

1. Definitions

- a. Act means the Land Conservation Act of 1965 as amended.
- b. Agricultural Preserve means an area devoted to either agricultural use, recreational use, or open space use as defined in this Resolution or any combination of such uses, and compatible uses as designated by the Board which is consistent with the County General Plan.
- c. Agricultural Use means the use of land for the purpose of producing an agricultural commodity for commercial purposes.
- d. Board means the Board of Supervisors.
- e. Committee means the Open Space Screening Committee.
- f. Compatible Uses mean those uses determined by the Board to be compatible with the agricultural, recreational or open space use of the land within the preserve and subject to contract.
- g. Irrigated Pasture means pastureland receiving 18 inches or more of irrigation water per growing season, 25% of which is received after June 15.

- h. Open Space Use means the use or maintenance of land in such a manner as to preserve its natural characteristics, beauty or openness for the benefit and enjoyment of the public or to provide essential habitat for wildlife.
 - i. Recreational Use means the use of the land by the public with or without charge for any of the following: walking, hiking, camping, picnicking, swimming, boating, fishing, hunting, or other outdoor games or sports for which facilities are provided for public participation.
 - j. Wildlife Habitat means an area of land or water designated by the Board after consultation with and considering the recommendation of the State Department of Fish and Game, as an area of great importance for the protection or enhancement of the wildlife resources of the State.
2. Open Space Screening Committee
- a. Composition: There is established an Open Space Screening Committee consisting of two ranchers and one member of the general public. The County Planning Director, County Assessor and County Farm Advisor shall serve as non-voting ex-officio members.
 - b. Duties and Responsibilities: The Committee shall review all applications for the establishment of an agricultural preserve or the change in boundaries of an already established preserve. The Committee shall recommend to the Board whether or not a contract be executed with the applicant(s). The basis for the recommendation whether or not to execute a contract shall be extracted from this resolution.
 - c. Appointment: The Committee shall be appointed by the Board to serve terms of two (2) years.
3. Application, Application Contents, Processing
- a. Application: Individual property owners may request the creation of agricultural preserves by written application to the County Planning Department. The County shall initiate proceedings to consider the establishment of agricultural preserves in compliance with this Resolution.

The Board on its own may initiate proceedings to declare and establish agricultural preserves within its jurisdiction. This designation establishes the eligibility of all land within the agricultural preserve for use related assessment. This declaration by the Board obligates the Board to enter into contract with any owner of land within the designated agricultural preserve. This procedure shall be initiated by resolution of intention by the Board specifying the lands to be considered for agricultural preserve. Such resolution shall direct the Planning Department to then process the resolution in conformance with this Resolution.

- b. Application Contents: Applications for establishing an agricultural preserve shall be provided by and submitted to the County Planning Department prior to September 1 of each year. Applications shall contain the following information in addition to the completed application form:
- 1) Non-refundable fee of seventy-five dollars (\$75.00)
 - 2) Assessor maps showing property under application
 - 3) Any deeds of trust affecting property under application
 - 4) Legal description of property under application
 - 5) List of all persons with record title/financial interests in property under application.
- c. Application Processing: The following shall uniformly govern the administration of agricultural preserves in the County. The County Planning Department shall receive, file, and process in conformance with this Resolution requests to establish agricultural preserves:
- 1) Within thirty (30) days after filing the applications to establish agricultural preserves the County Planning Department shall submit a report thereon to the County Planning Commission and the Board. The Board may extend the time allowed for an additional period not to exceed thirty (30) days. The report shall include a

statement that the proposed preserve is consistent, or inconsistent, with the County General Plan, and the Board shall make a finding to such effect.

Final action upon the establishment of an agricultural preserve may not be taken by the Board until the report required by this section is received from the Planning Department or until the required thirty (30) days have elapsed and any extension thereof granted by the Board has elapsed.

- 2) Upon the Board's finding as to the County General Plan, the applications shall then be forwarded to the Open Space Screening Committee for review and recommendation.
- 3) Upon receipt of the Committee's recommendation, the Board shall set the matter of establishing agricultural preserves for a public hearing.
- 4) Notice of the public hearing shall be provided to the applicants at least twenty (20) days prior to the hearing and published one (1) time in a newspaper of general circulation throughout the County. Such notice shall include a legal description or an Assessor's Parcel number; a general description of the land proposed to be included within an agricultural preserve; and the time and location of the hearing.
- 5) The Clerk of the Board shall give written notice to any city within the County of the County's intention to consider a contract which includes land within one (1) mile of the city's exterior boundaries. Such written notice shall be given at least thirty (30) days prior to the time the Board of Supervisors intends to consider the execution of any such contract. Written notice of all proposals to establish agricultural preserves shall be given to the Local Agency

Formation Commission at least two (2) weeks prior to the public hearing before the Board.

- 6) If a city, after receipt of the County's notice of public hearing, files with the Local Agency Formation Commission, a resolution protesting the execution of a contract which includes lands within one (1) mile of the exterior boundaries of the city, such Commission will conduct a public hearing on the protest. If the Local Agency Formation Commission, following the hearing, upholds the city's protest upon a finding that the contract is inconsistent with the publicly desirable future use and control of those lands in question, then should the Board execute such a contract, the city shall have the option of not succeeding to the contract upon annexation of the lands to the city. The city shall succeed to all rights, duties, and powers of the County under such contract, unless:

- a) The land being annexed was within one (1) mile of such city at the time that the contract was initially executed;
- b) the city has filed and the Local Agency Formation Commission has approved and upheld a protest to the contract; and
- c) the city states its intent not to succeed in its resolution of intention to annex.

If the city does not exercise its option to succeed, the contract becomes null and void as to the lands actually being annexed on the date of annexation.

Should only a portion of the land under contract be within one (1) mile of the city, the option of the city shall extend only to such part.

- 7) An agricultural preserve shall continue in full effect following annexation, incorporation or disincorporation of land within the preserve. The County or any city

acquiring jurisdiction over land in a preserve by annexation, incorporation or disincorporation shall have all the rights and responsibilities specified in the Act including the right to enlarge, diminish or disestablish an agricultural preserve within its jurisdiction.

- 8) The Board shall conduct a public hearing on the applications for proposed agricultural preserves. The applications shall be acted upon individually allowing for any oral and/or written communication from any member of the public.
- 9) The Board, after considering each application, after receiving the input from the County Planning Department and Open Space Screening Committee; and, after receiving any written and oral communications from the public, shall consider execution of a contract to establish an agricultural preserve with the landowner(s).
- 10) Should the Board desire to approve and execute a contract establishing an agricultural preserve, a resolution shall be adopted prior to execution of the contract. Such resolution shall authorize creation of the agricultural preserve; describe the property under application, and authorize signature of the contract by the Chairperson of the Board first upon signature of the landowner(s).
- 11) Each contract entered into shall be for an initial term of no less than ten (10) years. Each contract shall provide that on the anniversary date of the contract a year shall be added automatically to the initial term unless notice of non-renewal is given as provided in the Act.
- 12) In the event any proposal to disestablish or to alter the boundary of an agricultural preserve will

remove land under contract from such a preserve, notice of the proposed alteration or disestablishment and the date of the hearing shall be furnished by the Board to the owner of the land by certified mail directed to him at his latest address known to the Board. Such notice shall also be furnished by first-class mail to each owner of land in that preserve which has a common boundary with the land to be removed from the preserve.

- c. Contract Administration, Non-Renewal and Cancellation: Contract administration, non-renewal of contracts and cancellation of contracts shall be in conformance with standards set forth in the Act.

4. Criteria For Review

- a. Land Use: The applicant shall be using the land under application for the production of food or fiber which is necessary to maintain the agricultural economy and shall employ a system of ranching or farming which aims at maintaining or increasing crop yield per unit area using normal practices. The property under application must be used to support the agricultural economy or devoted to compatible use as determined by the Board and must have public value as a preserve.
- b. Acreage Minimums: The following minimum acreages shall apply to property under application for establishment of an agricultural preserve:
- 1) Horticultural Cultivation: The minimum area for contract shall be ten (10) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than ten (10) acres.
 - 2) Field Crops or Irrigated Pasture: The minimum area for contract shall be eighty (80) acres. The uses

permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than eighty (80) acres.

- 3) Grazing: That the minimum area for contract shall be one hundred sixty (160) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than one hundred sixty (160) acres.

That the above acreage limitations shall apply only to the use of the lands in question at the date of signing of the contract. After execution of a contract, the landowner(s) may change the type of crop or agricultural use at the sole discretion of the landowner(s), but subject to the compatible uses as determined by the Board. An agricultural preserve shall consist of one hundred (100) acres, but may consist of two (2) or more parcels if they are contiguous or if they are in common ownership. Upon recommendation of the Committee, the Board, at its discretion, may allow the establishment of an agricultural preserve containing less than the minimum acreages outlined above. In this case, the establishment of a smaller preserve must be necessary due to unique characteristics of the agricultural enterprise and economy in the County.

- c. Compatible Uses: The Board may impose conditions on lands to be placed within preserves to permit and encourage compatible use of the land, particularly public outdoor recreational uses. If an owner of land agrees to permit the use of his land for free public recreation, the Board may indemnify such owner against all claims arising from such public use. The owner's agreement that his land be

used for free, public recreation shall not be construed as an implied dedication to such use. The following uses are determined to be compatible uses within established agricultural preserves. All other uses of land within established agricultural preserves are prohibited.

- 1) Single family dwellings
- 2) General farming, horticulture, commercial livestock, poultry production, warehousing and storage pertinent to the agricultural operation
- 3) Barns, corrals and other outstructures and accessory buildings and uses pertinent to the permitted uses including agricultural processing plants.
- 4) Housing facilities (including mobilehomes) to accommodate only agricultural employees and their families employed by the owner or operator of the premises and provided further that such housing facilities shall be considered accessory to the main building.
- 5) A stand or display for agricultural commodities produced on the premises. Sales of products produced off the premises provided that the sale of such products is incidental and secondary to the sale of agricultural products produced on the premises.
- 6) The drilling for and/or production of hydrocarbon, mineral and thermal production including the installation and use of such equipment, structures and facilities as are necessary.
- 7) Public utility distribution facilities, including structures.
- 8) Private airstrips pertaining to agricultural use of land within the preserve.

- 9) Farm labor centers, including living quarters
- 10) Sand and gravel operations, when incidental to the agricultural use.
- 11) Flood control measures.
- 12) Wildlife and wildlife habitat enhancement and preservation.
- 13) Cemeteries.
- 14) Any other use determined to be a compatible use in all agricultural preserves by the Board after consultation with the Committee and after a public hearing before the Board with ten (10) days published notice.

5. Records

No later than twenty (20) days after the County enters into a contract with a landowner(s), the Clerk of the Board shall record with the County Recorder a copy of the contract together with a reference map showing the location of the agricultural preserve. Whenever an agricultural preserve is established, and so long as it shall be in effect, a map of such agricultural preserve and the resolution under which the preserve was established shall be filed and kept current by the County Recorder. All original contracts shall be maintained and filed in the office of the County Recorder.

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BY THIS CONTRACT, made and entered into this 21st day of November, 1978, by and between the County of Sierra, a political subdivision of the State of California, hereinafter referred to as "County", and Robert W. and Patricia Willis

or the successors thereof, hereinafter referred to as "Owner":

RECITALS:

(1) Owner is the legal owner of certain real property, hereinafter referred to as the subject property, situate in the County of Sierra, State of California; and

(2) The subject property is presently devoted to agricultural and compatible uses; and

(3) The subject property is described in Exhibit "A" which is made part of this contract; and

(4) The subject property is located in an agricultural preserve heretofore established by County by Resolution No. 78-80 which resolution is attached as Exhibit "B" which is made part of this contract; and

(5) Both Owner and County desire to limit the use of subject property to agricultural and compatible uses in order to discourage premature and unnecessary conversion of such land from agricultural uses, recognizing that such land has definite public value as open space, that the preservation of such land in agricultural production constitutes an important physical, social, aesthetic, and economic asset to the County to maintain the agricultural economy of County and the State of California, and that the common interest is served by limiting the geographic impact of development to avoid the disproportionate expense of providing services to scattered development; and

(6) Both Owner and County intend that the Contract is and shall continue to be through its initial term and any extension thereof, an enforceable restriction within the meaning and for the purposes defined in Government Code, Section 65560, and thereby qualify as an enforceable restriction as defined in Revenue and Taxation Code, Section 421 and following.

NOW, THEREFORE, the parties, in consideration of the mutual covenants and conditions set forth herein and the substantial public benefits to be derived therefrom, do hereby agree as follows:

(1) The Contract is made and entered into pursuant to the California Land Conservation Act of 1965 (Chapter 7 of Part 1 of Division 1 of Title 5 of the California Government Code, commencing with Section 51200), hereinafter referred to as the "Act", and to the ordinances, resolutions, orders, and regulations of County for the administration of agricultural preserves, and is subject to all the provisions thereof.

(2) The Contract shall be effective on March 1, 1979, hereinafter referred to as the anniversary date, and shall remain in effect for a period of ten (10) years therefrom. On each anniversary date, one (1) year shall be added automatically to the initial term of the Contract unless notice of nonrenewal is served by Owner at least ninety (90) days prior to the anniversary date or by County at least sixty (60) days prior to the anniversary date as provided in Government Code Section 51245. If either party gives notice of nonrenewal, it is understood and agreed that the Contract shall remain in effect for the unexpired term. A notice of nonrenewal, irrespective of which party gives the notice, shall be recorded by the County.

Upon request of Owner, County may authorize the Owner to serve a notice of nonrenewal on a portion of the subject property. Nonrenewal by the County shall be served on the Agent For Notice.

(3) During the term of the Contract or any renewals thereof, the subject property shall not be used for any purpose other than the production of agricultural commodities and compatible uses as listed in Exhibit "B". Owner shall be limited to such uses even though ordinances, codes or regulations of County authorize different uses. If, however, the ordinances, codes or regulations of County are more restrictive than such uses, the ordinances, codes or regulations shall prevail. Both Owner and County intend that the Contract shall not in any way limit the planning and zoning powers of County.

(4) The Board of Supervisors of County may, from time to time, and during the term of the Contract or any renewal thereof, by resolution add to those uses listed in Paragraph 3 of the Contract; provide, however, said Board shall not eliminate, without the written consent of Owner, a compatible use during the term of the Contract or any renewals thereof unless elimination of such uses has been found by said Board by ordinance, nor by State law, to be required in order to insure public health and safety.

(5) Upon the filing of an action in eminent domain by an agency or person specified in Government Code Section 51295 for the condemnation of the fee title to all the subject property or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing of suit or upon the date of acquisition as to the land condemned or acquired, and the condemning or acquiring agency or persons shall proceed as if the Contract never existed.

Upon the filing of an action in eminent domain by an agency or person specified in Government Code 51295 for the condemnation of the fee title to a portion of the subject property, or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing suit or upon the date of acquisition as to the portion of the subject property condemned or acquired and shall be disregarded in the valuation process only as to the land actually taken, unless the remaining portion of the land subject to the Contract will be adversely affected by the take or acquisition in which case the value of that damage shall be computed without regard to the Contract. Under no circumstances shall any of the subject property be removed from the provisions of the Contract that is not actually taken or acquired, except as otherwise provided in the Contract.

In the event a condemnation suit is abandoned in whole or in part or if funds are not provided to acquire the property in lieu of condemnation, Owner agrees to execute a new agreement for all of the property to have been taken or acquired identical to the Contract in effect at the time suit was filed or on the date the land was to have been acquired; provided, however, if a notice of nonrenewal had been given by either party prior to the filing of suit or the date the property was to have been acquired, Owner agrees to execute such a Contract for a term of as long as the Contract would have remained in effect had the condemnation suit or acquisition never taken place.

(6) It is agreed that the consideration for the execution of the Contract is the substantial public benefit to be derived by County from the preservation of land in agricultural or compatible uses and the advantage which will accrue to Owner as a result of the effect on the method of determining the assessed value of the subject property and any reduction thereto due to the imposition of limitations on its use set forth in the Contract. County and Owner shall not receive any payment in consideration of the obligations imposed herein.

(7) The Contract shall run with the land described herein and, upon division, to all parcels created therefrom, and shall be binding upon the heirs, successors and assigns of Owner. The Contract shall be transferred from County to a succeeding City or a County acquiring jurisdiction over all or any portion of subject property. If a City acquires jurisdiction over all or a portion of the subject property by annexation proceedings, the City shall succeed to all rights, duties and powers of County under the Contract; provided, however, that if the subject property or a portion thereof was within one (1) mile of the City at the time the Contract was initially executed and the City protested the execution of the Contract pursuant to Section 51243.5 of the Government Code, the City may state its intent not to succeed to the rights, duties and powers in the resolution of intention to annex. If the City states its intent not to succeed to the rights, duties and powers of County under the Contract, the Contract becomes null and void as to the subject property actually annexed on the date of annexation. If only part of the land under the Contract was within one (1) mile of the City, the Contract shall become null and void only to the extent of that part.

(8) The Contract may be cancelled, as herein provided, as to all or a part of the subject property only upon the petition of Owner to County, and after public hearing has been held and notice thereof given as required by Section 51284 of the Government Code. The Board of Supervisors of County may approve the cancellation only if they find cancellation is not inconsistent with the purposes of the California Land Conservation Act of 1965 and that cancellation is in the public interest. It is understood by the parties hereto that there is no right to cancellation and that the existence of an opportunity for another use of subject property should not be sufficient reason for cancellation of the Contract. The uneconomic character of the existing agricultural or compatible use will be considered only if the subject cultural or compatible use specified in Paragraph 3 or 4 of the Contract. Parties hereto agree that (1) computation of the cancellation valuation, (2) determination, assessment, and payment of the cancellation fee, (3) waiver of payment of all or a portion of the cancellation fee, (4) distribution of the cancellation fee as deferred taxes, (5) recordation of Certificate of Cancellation, and (6) the creation, attachment, and release of any lien created by the imposition of a cancellation fee shall be as provided in Article 5 of the California Land Conservation Act of 1965.

(9) The Contract may be cancelled by mutual agreement of County and Owner without payment of a cancellation fee or public hearings if the Williamson Act is repealed and there is no operative successor legislation.

(10) Any conveyance, contract, or authorization (whether written or oral) by Owner or his successors in interest which would permit use of the subject property contrary to the terms of the Contract or failure to use the property consistent with the provisions herein or any division of the subject property which creates a parcel having less than the minimum acreage specified in Exhibit "B" will be deemed a breach of the Contract and may be voided at the sole option of the Board of Supervisors of County within one (1) year after the date of discovery of such violation by said Board. Such breach may be enforced by County by an action filed in the Superior Court of the County for the purpose of compelling compliance or restraining breach thereof. It is understood and agreed by the parties hereto that the enforcement proceedings provided in the Contract are not exclusive, and both Owner and County may pursue their legal and equitable remedies. Owner agrees to pay to County reasonable attorney's fees and costs of suit together with any other costs necessary for enforcement of the provisions of the Contract.

(11) County may declare the Contract terminated if it (or another substantially similar Contract) is declared invalid or ineffective in any court adjudication accepted by County as final, but no cancellation fee or other penalties shall be assessed against Owner upon such termination.

(12) In the event the subject property is divided, Owner or his successor in interest agrees as a condition of such division to execute a Contract or Contracts so that at all times the subject property is restricted by Contract or Contracts identical to the Contract covering the subject property at the time of such division. Owner agrees that execution of the Contract or Contracts provided for in this paragraph shall be a condition of any division of the subject property. The Owner of any parcel created by the division of the subject property may exercise, independent of any other Owner of a portion of the divided property, any of the rights of Owner executing the Contract to give notice of nonrenewal or to petition for cancellation as provided herein. The effect of any such action by an Owner of a parcel created by a division shall not be imputed to the Owners of the remaining parcels and shall have no effect on the Contracts which apply to the remaining parcels of the divided land.

(13) Owner, upon the request of County, shall provide information relating to Owner's obligation under the Contract in order for County to determine the value for assessment purposes or to determine continued eligibility under the provisions of the Act.

(14) Removal of any of subject property from the agricultural preserve in which the subject property is located shall be equivalent to notice of nonrenewal by County as to the land actually removed from the agricultural preserve. County shall, at least sixty (60) days prior to the next renewal date of the Contract following removal, serve notice of nonrenewal as provided in Paragraph 2 hereof. County shall record the notice of nonrenewal as required by Section 51248; provided, however, that Owner agrees that failure of County to record said notice of nonrenewal shall not invalidate or in any manner affect said notice.

(15) Owner declares, under penalty of perjury, that the persons signing below are the only persons with legal and security interests in the subject property and agrees to indemnify, defend and save harmless the County from any and all claims, suits, or losses caused by prior claims of other owners or security holders. This declaration and hold harmless clause is binding only upon Owner. Signatures of holders of security interests shall only be evidence of notice of the Contract and acceptance by the holders of security interests of the binding restrictions herein.

(16) Owner and holders of security interests designate the following person as the Agent For Notice to receive any and all notices and communication from County during the life of the Contract. Owner will notify County in writing of any change of designated person or change of address for him at the following address: Clerk, Board of Supervisors, County of Sierra, Courthouse, Downieville, California 95936.

AGENT FOR NOTICE: Johnny Williams

MAILING ADDRESS: P.O. Box 127

Sierraville, California

(17) References in the Contract to sections of the Government Code or the Revenue and Taxation Code, and any other reference pertinent to the California Land Conservation Act of 1965, shall include any amendments in effect at the time of execution of the Contract.

(18) The parties to this agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the California Revenue and Taxation Code (§ 107). For all purposes of compliance by County with Section 107.6 of the California Revenue and Taxation Code, this recital shall be deemed full compliance by the County of Sierra. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto.

A taxable possessory interest may be created by this Contract. Such an interest may be subject to property taxation if created; and the party in whom such interest is vested will be subject to the payment of property taxes levied on such an interest.

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IN WITNESS WHEREOF, the parties hereto have executed the within Contract the day and year first above written.

COUNTY OF SIERRA, a political subdivision of the State of California

OWNER

By: *Ransom S. Robinson*
Chairman, Board of Supervisors

Mr. Robert W. Willis
P. O. Box 7367
Long Beach, CA 90815

Approved as to Form:

By: *Lawrence P. [unclear]*
County Counsel

ATTEST:

(Seal)

By: GEORGIE M. PETERMAN
CLERK, BOARD OF SUPERVISORS

HOLDERS OF SECURITY INTEREST

X *Robert Willis*

By: *Barbara Marshall*
Deputy Clerk

EXHIBIT "A"

Assessor's Parcel No.'s. 13-11-94 and 15-010-05

Legal Description:

Parcel 2 as shown on that certain parcel map for Lauren Johnson, filed August 23, 1977 in Book 5 of Maps and Surveys, Page 51, Sierra County Official Records

ACREAGE: 51.04

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

ON December 15, 1978 before me, the undersigned, a Notary Public in and for said County and State, personally appeared Robert W. Willis known to me to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same.

WITNESS MY HAND AND OFFICIAL SEAL.

Seal



Bonnie B. Hodge
Notary Public in and for said County and State

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

IN THE MATTER OF)
ESTABLISHING AGRICULTURAL)
PRESERVE AND)
AUTHORIZING EXECUTION OF)
LAND CONSERVATION CONTRACT)

RESOLUTION NO. 78-80

WHEREAS, Robert W. and Patricia Willis, the owners of certain land in the County of Sierra, have requested to have such land designated as an agricultural preserve, and have submitted with such request, a properly executed contract for execution by this Board; and

WHEREAS, a public hearing on such request was duly noticed and held on the 21st day of November 1978, and all interested persons were heard;

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA RESOLVES as follows:

1. The Board finds that the public interest requires the establishment of an agricultural preserve under the Williamson Act comprised of all that real property situate in the County of Sierra designated by the following Assessor's Parcel numbers: 13-11-94 and 15-010-05 consisting of approximately 51.04 acres.

The boundaries of such Assessor's parcel numbers are established as the boundaries of agricultural preserve number 79-2, which is hereby established and so designated.

2. The terms of Resolution No. 77-3 of the Board, including but not limited to those pertaining to minimum acreages and compatible uses are incorporated by reference as if set forth verbatim herein.

3. The Chairman of the Board is authorized to execute Land Conservation Contract No. 78-65.

4. The Clerk of the Board is directed to record with the County Recorder, a copy of such contract and exhibits thereto not later than 20 days after the date of execution of such contract.

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RESOLUTION NO. 78-80, PAGE TWO

Adopted by the Board of Supervisors of the County of Sierra on the 21st day of November, 1978 by the following vote:

AYES: Supervisors Schofield, Wilmoth, Filippini, Robinson and Woods

NOES:

ABSTAINED:

ABSENT:

Robinson S. Robinson
Chairman, Board of Supervisors

Approved as to Form:

[Signature]
County Counsel
11/28/78

Attest:

(Seal)

Georgie M. Peterman
CLERK, BOARD OF SUPERVISORS

By: Barbara Marshall
Deputy Clerk

65726

OFFICIAL RECORDS
SIERRA COUNTY, CALIF.
Recording Requested by
Dept. of Planning
DATE 1-10-79 TIME 1:00
VOL. 80 PAGE 507
GEORGIE M. PETERMAN
COUNTY RECORDER

FEE 1/10 DEPUTY [Signature]

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

ATTEST: 1-8-79
Georgie M. Peterman
COUNTY CLERK AND EX-OFFICIO CLERK OF THE BOARD OF SUPERVISORS IN AND FOR SIERRA CO., CALIFORNIA
BY Barbara Marshall DEPUTY

SIERRA COUNTY

Office of the Assessor
P.O. Box 8
Downieville, California 95936
530-289-3283
Fax 530-289-2801



William G. Copren
Assessor

November 11, 2004

Mary E. Moreau
P.O. Box 296
Sierraville, CA 9612

Re: Assessor's Parcel Numbers 0131100940 & 0150100050

Dear Ms. Moreau:

Enclosed is the information that you requested regarding your property located in Sierraville. You will note the minimum acreage requirement for Williamson Act contract is 80 acres for field crops or irrigated pasture. The minimum acreage is reduced to 10 acres when the property is used for horticultural cultivation.

As an alternative, our understanding is that you can satisfy the minimum acreage provision by entering into a joint management plan with an adjoining property. This arrangement, however, may limit future development options such as the construction of a single family residence on your property.

The Department of Conservation has recently enacted more restrictive rules governing the uses of property subject to Williamson Act contracts. They are also becoming more proactive in local enforcement of these rules.

I hope you find this information helpful.

Sincerely,

Donald Iversen
Appraiser

Heather Foster

to memoreau@att.net

Fri, Jan 24, 14 5:18 PM

Williamson Act Contract

Hi Mary,

I spoke to the Assessor's office and also reviewed the records in my office and it looks like your Williamson Act contract is still a valid contract.

Have a weekend,

Heather Foster
Sierra County
Clerk-Recorder/Registrar of Voters
530-289-3295

B. Local Government's Implementation of the Williamson Act Should Not Undermine the Landowners' Contractual Rights

A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law. In *County of Marin v. Assessment Appeals Board of Marin County*,⁹⁵ the court applied general contract law to interpretation of a contract under the Williamson Act, including the maxims that "a contract entered into for the mutual benefit of the parties is to be interpreted so as to give effect to the main purpose of the contract and not to defeat the mutual objectives of the parties," and that "the court shall avoid an interpretation which will make a contract extraordinary, harsh, unjust, inequitable, or which would result in an absurdity." The court rejected the appellants' argument that the contract should be interpreted in a manner that would unilaterally deny the landowner the tax benefit secured by the contract while keeping the landowners bound by the Williamson Act's restrictions, concluding that "[i]t goes without saying that such result would be totally inequitable."⁹⁶

Under this rationale, it would be "totally inequitable" for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve. Some local agencies, and the Department of Conservation, have asserted that the Williamson Act is a regulatory tool and may be used to adversely affect a landowner's rights under the contract if the local agency can show its action was a reasonable exercise of its police power. This attitude ignores the fundamental importance of contracts to the Williamson Act:

...it is important to note that the Land Conservation Act's mechanisms are wholly contractual. Although a city or county could through exercise of its police power bind all purchasers by zoning the land for "agricultural and compatible uses," the Land Conservation Act does not draw on that source of power but rather relies solely on the power of local government to make "contracts."⁹⁷



State of California • Natural Resources Agency
Department of Conservation
Division of Land Resource Protection
801 K Street • MS 14-15
Sacramento, CA 95814
(916) 324-0850 • FAX (916) 327-3430

Edmund G. Brown Jr., *Governor*
John M. Lowrie, *Assistant Director*

April 5, 2016

VIA EMAIL: MEMOREAU@ATT.NET

Ms. Mary Moreau
PO Box 296
Sierraville, CA 96126

Dear Ms. Moreau:

APPROPRIATE METHOD FOR A COUNTY TO REMOVE LAND FROM A LAND CONSERVATION (WILLIAMSON) ACT CONTRACT

Thank you for contacting the Department of Conservation (Department) regarding the appropriate method for a county to remove land from a Land Conservation (Williamson) Act contract. You stated in your letter dated March 10, 2016, that in 2004 you purchased a small ranch (APN's 013-110-094-0 and 015-010-005-0) consisting of 51.04-acres in Sierra County (County) that was under Williamson Act Contract No. 78-65. After your purchase, the Assessor at the time (Mr. Copren), immediately canceled your Williamson Act tax benefits while your land remained under contract. When you asked the County why the benefits had been removed, they sent a letter stating that "the minimum acreage requirement for Williamson Act contract is 80-acres for field crops or irrigated pasture."¹ You state that the County never sent any type of notification, other than the letter, that would indicate that a notice of nonrenewal had been recorded for your property, which would have allowed the tax benefits to steadily increase over a period of nine years.² Instead the tax benefits were unilaterally eliminated. Per multiple discussions with you regarding this issue, you stated that you originally accepted the letter from the County to be correct, and were given no other recourse from the County.³

In reviewing Sierra County Resolution No. 77-3, which allows the Board of Supervisors to approve smaller than average agricultural preserves, it appears that the letter the County sent you was incorrect. Sierra County Resolution No. 77-3 was incorporated into your contract, along with language that recognized the property as being only 51.04-acres in size.⁴ You have stated in conversations with the Department that once you discovered the County was incorrect you started asking questions, which eventually led you to calling the Department for assistance in 2015.⁵

You also indicated in your letter that after several discussions with the current Assessor (Ms. Marshall), the County reinstated your full tax benefits for the 2015-2016 tax year, indicating that

¹ Donald Iverson, Appraiser, "Re: Assessor's Parcel Numbers 0131100940 & 0150100050", letter, November 11, 2004.

² Government Code Section 51245

³ Comments made during various phone calls (July 2, 2015 – February 26, 2016) and during a meeting between Mary Moreau and Meri Meraz on March 4, 2016.

⁴ Sierra County California Land Conservation Contract No. 78-65.

⁵ Comments made ... (see footnote 3).

your contract was still active and that a notice of nonrenewal had never been served on your property. However, a period of eleven years had passed since the County's initial elimination of the Williamson Act tax benefits and the County had overcharged you \$28,410.26 in taxes.

A county has limited authority on removing land from contract without consent from the landowner. The first method available is through a notice of nonrenewal, which allows the taxes to increase over a period of nine years until they are equivalent to current tax rates and the contract terminates. The statute requirements for a Notice of Nonrenewal (Government Code section 51245) are as follows:

If either the landowner or the city or county desires in any year not to renew the contract, that party shall serve written notice of nonrenewal of the contract upon the other party in advance of the annual renewal date of the contract. Unless such written notice is served by the landowner at least 90 days prior to the renewal date or by the city or county at least 60 days prior to the renewal date, the contract shall be considered renewed as provided in Section 51244 or Section 51244.5.

Upon receipt by the owner of a notice from the county or city of nonrenewal, the owner may make a written protest of the notice of nonrenewal. The county or city may, at any time prior to the renewal date, withdraw the notice of nonrenewal. Upon request by the owner, the board or council may authorize the owner to serve a notice of nonrenewal on a portion of the land under a contract.

Within 30 days of the receipt of a notice of nonrenewal from a landowner, the service of a notice of nonrenewal upon a landowner, or the withdrawal of a notice of nonrenewal, the city or county shall deliver a copy of the notice or a notice of withdrawal of nonrenewal to the Director of Conservation.

No later than 20 days after a city or county receives a notice of nonrenewal from a landowner, serves a notice of nonrenewal upon a landowner, or withdraws a notice of nonrenewal, the clerk of the board or council, as the case may be, shall record with the county recorder a copy of the notice of nonrenewal or notice of withdrawal of nonrenewal.

The second method available is through the material breach procedures, which occur under very specific circumstances for commercial, industrial or residential building(s), exceeding 2,500 square feet that are not permissible under the Land Conservation Act, contract, local uniform rules or ordinances, and which were permitted or built after January 1, 2004. Termination of the contract is only one option. However, even under the material breach procedures a county must notify the landowner that such proceedings are to take place and hold a public hearing.⁶ Based on the County's reasoning in their letter, this situation does not seem to apply.

Your letter also requested information on the public hearing requirements to remove land from contract. However, only a landowner may initiate cancellation of a land conservation contract, and the Department has no record of such a cancellation petition request from the County.⁷

⁶ Government Code section 51250

⁷ Government Code sections 51280 through 51287.

Ms. Mary Moreau
April 5, 2016
Page 3

To clarify, there is no provision in the Act which allows a county to remove a land conservation contract, or tax benefits from contracted land, without notifying the landowner through the nonrenewal process or through the material breach process outlined in the statute. Any other process used would be considered a circumvention of the statute and in violation of the Land Conservation Act.

Per your request, Government Code sections 51237.5 and 51284 are enclosed. If you have any questions concerning our comments please contact Meri Meraz, Associate Environmental Planner, at (916) 445-9411 or mmeraz@conservation.ca.gov.

Sincerely,



Molly A Penberth, Manager
Division of Land Resource Protection
Conservation Support Unit

Enclosures: Government Code sections 51237.5 and 51284

cc: Laura Marshall, Sierra County Assessor
Sierra County Board of Supervisors
Sierra County Planning Department

§ 51237.5. Filing annual map

On or before the first day of September of each year, each city or county in which any agricultural preserve is located shall file with the Director of Conservation a map of each city or county and designate thereon all agricultural preserves in existence at the end of the preceding fiscal year.

§ 51284. Public hearing; Notice and publication

No contract may be canceled until after the city or county has given notice of, and has held, a public hearing on the matter. Notice of the hearing shall be published pursuant to Section 6061 and shall be mailed to every owner of land under contract, any portion of which is situated within one mile of the exterior boundary of the land upon which the contract is proposed to be canceled. In addition, at least 10 working days prior to the hearing, a notice of the hearing and a copy of the landowner's petition shall be mailed to the Director of Conservation. Within 30 days of the tentative cancellation of the contract, the city or county shall publish a notice of its decision, including the date, time, and place of the public hearing, a general explanation of the decision, the findings made pursuant to Section 51282, and a general description, in text or by diagram, of the land under contract, as a display advertisement of at least one-eighth page in at least one newspaper of general circulation within the city or county. In addition, within 30 days of the tentative cancellation of the contract, the city or county shall deliver a copy of the published notice of the decision, as described above, to the Director of Conservation. The publication shall be for informational purposes only, and shall create no right, standing, or duty that would otherwise not exist with regard to the cancellation proceedings.

APN: 013-110-094-0

YEAR	PROP. 13 VALUE	TAXES PAID	RESTRICTED VALUE	TAX RATE	WILL. ACT TAXES	OVERPAID
2004 supplemental	\$ 215,000.00	\$ 1,086.12	\$ 50,579.00	0.01065	\$ 495.87	\$ 590.25
2004-05	\$ 215,000.00	\$ 1,932.18	\$ 50,579.00	0.01065	\$ 538.67	\$ 1,393.51
2005-05	\$ 219,300.00	\$ 2,326.76	\$ 77,092.00	0.01061	\$ 817.95	\$ 1,508.81
2006-06	\$ 223,686.00	\$ 2,355.40	\$ 80,141.00	0.01061	\$ 850.30	\$ 1,505.10
2007-08	\$ 228,159.00	\$ 2,281.55	\$ 80,232.00	0.01053	\$ 844.84	\$ 1,436.71
2008-09	\$ 232,722.00	\$ 2,445.90	\$ 80,251.00	0.01052	\$ 844.24	\$ 1,601.66
2009-10	\$ 237,376.00	\$ 2,373.76	\$ 80,260.00	0.01051	\$ 843.53	\$ 1,530.23
2010-11	\$ 236,813.00	\$ 2,368.13	\$ 72,966.00	0.01051	\$ 766.87	\$ 1,601.26
2011-12	\$ 238,596.00	\$ 2,507.64	\$ 80,260.00	0.01051	\$ 843.53	\$ 1,664.11
2012-13	\$ 243,367.00	\$ 2,557.78	\$ 82,947.00	0.01051	\$ 871.77	\$ 1,686.01
2013-14	\$ 248,234.00	\$ 2,608.92	\$ 94,758.00	0.01051	\$ 995.91	\$ 1,613.01
2014-15	\$ 249,360.00	\$ 2,620.76	\$ 103,334.00	0.01051	\$ 1,086.04	\$ 1,534.72
2015-16	\$ 135,259.00	\$ 1,352.58	\$ 135,259.00		\$ 1,352.58	
		\$ -			\$ -	
APN: 015-010-005-0		\$ -			\$ -	

2004 supplemental	\$ 85,000.00	\$ 690.50	\$ 17,429.00	0.01065	\$ 170.87	\$ 519.63
2004-05	\$ 85,000.00	\$ 515.26	\$ 17,429.00	0.01065	\$ 185.62	\$ 329.64
2005-06	\$ 86,700.00	\$ 919.88	\$ 20,589.00	0.01061	\$ 218.45	\$ 701.43
2006-07	\$ 88,434.00	\$ 931.20	\$ 21,376.00	0.01061	\$ 226.80	\$ 704.40
2007-08	\$ 90,202.00	\$ 902.02	\$ 21,400.00	0.01053	\$ 225.34	\$ 676.68
2008-09	\$ 92,006.00	\$ 966.98	\$ 21,405.00	0.01052	\$ 225.18	\$ 741.80
2009-10	\$ 93,846.00	\$ 938.46	\$ 21,408.00	0.01051	\$ 225.00	\$ 713.46
2010-11	\$ 93,623.00	\$ 936.22	\$ 19,462.00	0.01051	\$ 204.55	\$ 731.67
2011-12	\$ 94,327.00	\$ 991.36	\$ 21,408.00	0.01051	\$ 225.00	\$ 766.36
2012-13	\$ 96,213.00	\$ 1,011.18	\$ 22,125.00	0.01051	\$ 232.53	\$ 778.65
2013-14	\$ 98,137.00	\$ 1,031.40	\$ 25,275.00	0.01051	\$ 265.64	\$ 765.76
2014-15	\$ 98,582.00	\$ 1,036.08	\$ 27,562.00	0.01051	\$ 289.68	\$ 746.40
2015-16	\$ 36,078.00	\$ 360.77	\$ 36,078.00		\$ 360.77	\$ -
					\$ -	\$ 25,841.26
		\$ 40,048.79			\$ 14,207.53	\$ 25,841.26

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REVENUE AND TAXATION CODE

Property Taxation

PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1. GENERAL REQUIREMENTS

SECTION 402.1

402.1. **Land use restrictions.** (a) In the assessment of land, the assessor shall consider the effect upon value of any enforceable restrictions to which the use of the land may be subjected. These restrictions shall include, but are not limited to, all of the following:

(1) Zoning.

(2) Recorded contracts with governmental agencies other than those provided in Sections 422, 422.5, and 422.7.

(3) Permit authority of, and permits issued by, governmental agencies exercising land use powers concurrently with local governments, including the California Coastal Commission and regional coastal commissions, the San Francisco Bay Conservation and Development Commission, and the Tahoe Regional Planning Agency.

(4) Development controls of a local government in accordance with any local coastal program certified pursuant to Division 20 (commencing with Section 30000) of the Public Resources Code.

(5) Development controls of a local government in accordance with a local protection program, or any component thereof, certified pursuant to Division 19 (commencing with Section 29000) of the Public Resources Code.

(6) Environmental constraints applied to the use of land pursuant to provisions of statutes.

(7) Hazardous waste land use restriction pursuant to Section [▲25226](#) of the Health and Safety Code.

(8) (A) A recorded conservation, trail, or scenic easement, as described in Section 815.1 of the Civil Code, that is granted in favor of a public agency, or in favor of a nonprofit corporation organized pursuant to Section 501(c)(3) of the Internal Revenue Code that has as its primary purpose the preservation, protection, or enhancement of land in its natural, scenic, historical, agricultural, forested, or open-space condition or use.

(B) A recorded greenway easement, as described in Section 816.52 of the Civil Code, that is granted in favor of a public agency, or in favor of a nonprofit corporation organized pursuant to Section 501(c)(3) of the Internal Revenue Code that has as its primary purpose the developing and preserving of greenways.

(9) A solar-use easement pursuant to Chapter 6.9 (commencing with Section 51190) of Part 1 of Division 1 of Title 5 of the Government Code.

(10) A contract where the following apply:

(A) The contract is with a nonprofit corporation organized pursuant to Section 501(c)(3) of the Internal Revenue Code that has received a welfare exemption under Section 214.15 for properties intended to be sold to low-income families who participate in a special no-interest loan program.

(B) The contract restricts the use of the land for at least 30 years to owner-occupied housing available at affordable housing cost in accordance with Section 50052.5 of the Health and Safety Code.

(C) The contract includes a deed of trust on the property in favor of the nonprofit corporation to ensure compliance with the terms of the program, which has no value unless the owner fails to comply with the covenants and restrictions of the terms of the home sale.

(D) The local housing authority or an equivalent agency, or, if none exists, the city attorney or county counsel, has made a finding that the long-term deed restrictions in the contract serve a public purpose.

(E) The contract is recorded and provided to the assessor.

(b) There is a rebuttable presumption that restrictions will not be removed or substantially modified in the predictable future and that they will substantially equate the value of the land to the value attributable to the legally permissible use or uses.

(c) Grounds for rebutting the presumption may include, but are not necessarily limited to, the past history of like use restrictions in the jurisdiction in question and the similarity of sales prices for restricted and unrestricted land. The possible expiration of a restriction at a time certain shall not be conclusive evidence of the future removal or modification of the restriction unless there is no opportunity or likelihood of the continuation or renewal of the restriction, or unless a necessary party to the restriction has indicated an intent to permit its expiration at that time.

(d) In assessing land with respect to which the presumption is unrebutted, the assessor shall not consider sales of otherwise comparable land not similarly restricted as to use as indicative of value of land under restriction, unless the restrictions have a demonstrably minimal effect upon value.

(e) In assessing land under an enforceable use restriction wherein the presumption of no predictable removal or substantial modification of the restriction has been rebutted, but where the restriction nevertheless retains some future life and has some effect on present value, the assessor may consider, in addition to all other legally permissible information, representative sales of comparable lands that are not under restriction but upon which natural limitations have substantially the same effect as restrictions.

(f) For the purposes of this section the following definitions apply:

(1) "Comparable lands" are lands that are similar to the land being valued in respect to legally permissible uses and physical attributes.

(2) "Representative sales information" is information from sales of a sufficient number of comparable lands to give an accurate indication of the full cash value of the land being valued.

(g) It is hereby declared that the purpose and intent of the Legislature in enacting this section is to provide for a method of determining whether a sufficient amount of representative sales information is available for land under use restriction ▲ to ensure the accurate assessment of that land. It is also hereby declared that the further purpose and intent of the Legislature in enacting this section and Section 1630 is to avoid an assessment policy which, in the absence of special circumstances, considers uses for land that legally are not available to the owner and not contemplated by government, and that these sections are necessary to implement the public policy of encouraging and maintaining effective land use planning. This statute shall not be construed as requiring the assessment of any land at a value less than as required by Section 401 or as prohibiting the use of representative comparable sales information on land under similar restrictions when this information is available.

History.—Added by Stats. 1966, Ch. 147 (AB 80), (First Extra Session), in effect October 6, 1966. Stats. 1974, Ch. 857 (AB 4107), in effect January 1, 1975, substituted the second sentence of the first paragraph for the former second sentence; established the former third sentence of the first paragraph as the second paragraph; added the sixth paragraph; and deleted "local" after "contemplated by" in the second sentence of the seventh paragraph. Stats. 1976, Ch. 1330 (SB 1277), in effect January 1, 1977, added subsection (d) and relettered the former subsection (d) as subsection (e) in the second sentence of the first paragraph. Stats. 1977, Ch. 1155 (AB 1717), in effect January 1, 1978 capitalized "Coastal" and "Commission" and removed the "s" from "Commissions", and added "and regional coastal commissions" in subdivision (c). Also added subdivision (e) and substituted "constraints" for "contraints" in subdivision (f). Substituted "with respect to which" for "where" in the fourth paragraph and added "which are" after "comparable land" in the fifth paragraph. Stats. 1989, Ch. 906 (AB 816), in effect January 1, 1990, added subdivision letters (a), (b), (c), (d), (e), (f) and (g); substituted "these" for "such" and added "all of the following" after "are not limited to", in the second sentence of, and substituted paragraph numerals (1), (2), (3), (4), (5) and (6) for former letters (a), (b), (c), (d), (e) and (f) in subdivision (a); substituted "Zoning." for "zoning;" in paragraph (1) of subdivision (a); substituted "Recorded" for "recorded" and replaced semi-colon with a period in paragraph (2) of subdivision (a); substituted "Permit" for "permit" and replaced semicolon with a period in paragraph (3) of subdivision (a); substituted "Development" for "development" and replaced semi-colon with a period in paragraphs (4) and (5) of subdivision (a); deleted "and" before "(6)" in paragraph (5) of subdivision (a); substituted "Environmental" for "environmental" in paragraph (6) of subdivision (a); added paragraph (7) to subdivision (a); added "the following definitions apply" after "section" in subdivision (f); renumbered former paragraphs (a) and (b) as (1) and (2) in subdivision (f); deleted "of the Revenue and Taxation Code" after "Section 1630", deleted "of this code" after "Section 401", and substituted "this" for "such" in subdivision (g). Stats. 1993, Ch. 1002 (AB 99), in effect January 1, 1994, added a comma after "limited to" in the second sentence of subdivision (a); substituted "(1)", "(2)", "(3)", "(4)", "(5)", "(6)" and "(7)" for "1.", "2.", "3.", "4.", "5.", "6.", and "7." in, and added paragraph (8) to, subdivision (a); substituted "lands that" for "land which" in subdivision (e), substituted "that" for "which" in paragraph (1) of subdivision (f); and substituted "that" for "such" after "assessment of" in the first sentence and substituted "that" for "which" after "land" in the second sentence of subdivision (g). Stats. 2002, Ch. 616 (SB 1864), in effect January 1, 2003, substituted "These" for "Those" before "restrictions shall include" and substituted "limited to," for "limited, to" after "but are not" in the first sentence of subdivision (a), and substituted "Sections 422 and 422.5" for "Section 422" after "those provided in" in the first sentence of paragraph (2) therein. Stats. 2011, Ch. 596 (SB 618), in effect January 1, 2012, added paragraph (9) to subdivision (a). Stats. 2013, Ch. 406 (AB 551), in effect January 1, 2014, substituted "422, 422.5, and 422.7" for "422 and 422.5" after "in Sections" in the first sentence of paragraph (2) of subdivision (a) and substituted "This statute shall not" for "Nothing in this statute shall" before "be construed" in the third sentence of subdivision (g). Stats. 2015, Ch. 698 (AB 668), in effect January 1, 2016, substituted "Section 25226" for "Section 25240" after "pursuant to" in the first sentence of paragraph (7), designated the first paragraph of paragraph (8) as subparagraph (A) and added subparagraph (B) thereto, and

added paragraph (10) to subdivision (a); and deleted "in order" after "use restriction" in the first sentence of subdivision (g).

Note.—Section 2 of Stats. 1974, Ch. 857, p. 1825, provided that it is the intent of the Legislature in amending the section to clarify the status of recently enacted legislation with respect to the section and not to make a substantive change therein.

Construction.—The effect of the rebuttable presumption is to place upon the assessor the burden of proving the impermanence of the zoning restriction. To overcome the presumption the assessor must show by a preponderance of the evidence that the restriction will be lifted in the predictable future. *Meyers v. Alameda County*, 70 Cal.App.3d 799. For property zoned for agricultural use, in order to rebut the presumption, the assessor was required to show that the agricultural use restriction on the land would be lifted in the predictable future, and such did not occur where the property owner had asked the city to designate the property as agricultural preserve under the Williamson Act, he manifested no intent to have his property rezoned from agricultural use, and his property was entitled to agricultural preserve status. *Borel v. Contra Costa County*, 220 Cal.App.3d 521. In determining the fair market value of property, an assessor is only required to consider governmentally imposed land restrictions. The legislative purpose of this section is to allow an assessor to consider restrictions necessary to implement the public policy of encouraging and maintaining effective land use planning. Thus, the assessor properly refused to consider deed restrictions placed on a parcel of land when determining the value of the property where such restrictions were for the benefit of the seller, involved no public policy regarding land use planning, and in no way benefited the public. *Carlson v. Assessment Appeals Board No. 1*, 167 Cal.App.3d 1004. Rate protection provisions in a cable television franchise agreement are enforceable restrictions within the meaning of this section, which expressly states that its listed restrictions are not exclusive. *CAT Partnership v. Santa Cruz County*, 63 Cal.App.4th 1071.

The existence of a specific governmental enforcement order is not a prerequisite to a taxpayer's showing that land is subject to restrictions imposed by government that affect its value. Restrictions can be "imposed by government" by any of the methods mentioned in this section. The intent of the section is to consider what limitations apply to the property, whether or not such limitations produced immediate enforcement. Thus, regardless of whether the performance of cleanup projects ultimately benefits the surface landowner, annual environmental remediation costs incurred by the holder of an oil and gas lease in the property must be considered as necessary operation expenses because they are required by law. *Dominguez Energy, L.P. v. Los Angeles County*, 56 Cal.App.4th 839.

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REVENUE AND TAXATION CODE

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PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1.5. VALUATION OF OPEN-SPACE LAND SUBJECT TO AN ENFORCEABLE RESTRICTION* SECTION 422

422. Enforceable restriction defined. For the purposes of this article and within the meaning of Section 8 of Article XIII of the Constitution, open-space land is "enforceably restricted" if it is subject to any of the following:

- (a) A contract;
- (b) An agreement;
- (c) A scenic restriction entered into prior to January 1, 1975;
- (d) An open-space easement; or
- (e) A wildlife habitat contract.

For the purposes of this article no restriction upon the use of land other than those enumerated in this section shall be considered to be an enforceable restriction.

History.—Added by Stats. 1969, p. 1703, operative March 1, 1970. Stats. 1973, Ch. 1165, p. 2425, in effect January 1, 1974, added subsection (e). Stats. 1974, Ch. 1003, p. 2160, in effect January 1, 1975, added the balance of subsection (c) after "restriction". Stats. 1975, Ch. 224, p. 603, in effect January 1, 1976, substituted "Section 8 of Article XIII" for "Article XXVIII", deleted "State" before "Constitution", and substituted "open-space land is 'enforceably restricted' if it is subject to" for "'enforceable restriction'" in the first sentence of the first paragraph.

Note.—Stats. 1971, p. 1446, in effect August 24, 1971, provided:

Section 1. A contract which at the time of its execution contained any or all of the requirements contained in this section shall be deemed to provide an enforceable restriction for purposes of Section 422 of the Revenue and Taxation Code and shall be entitled to assessment under Section 423, 423.5 or 429 of such code, provided that such contract otherwise conforms to the statutory requirements of the California Land Conservation Act of 1965, as contained in Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code.

(a) If such contract provides for its nullification upon the filing of a condemnation of an interest in all or any part of the property subject to the contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance interpreting such provision, in the case of a condemnation of less than a fee interest, to mean the nullification operates for purposes of establishing value for condemnation

purposes but that any termination of the contract is to be pursuant to Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(b) If such contract provides that the remaining portion of land after an action or acquisition by condemnation is determined by the board of supervisors of the county or city council of the city having jurisdiction over the land subject to the contract to be impaired to such extent as to make it unsuitable for those uses legally available to the owner under terms of his contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contracts passes an ordinance stating that in administering such portion of a contract it will apply Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(c) If such contract provides for any waiver of a cancellation payment provided that such waiver is in the best interest of the program to conserve agricultural land and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance stating that in administering such portion of a contract, it will apply subdivision (c) of Section 51283 of the Government Code.

Note.—Stats. 1971, p. 23, in effect March 25, 1971, provided:

Section 1. Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1971–1972 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed or accepted and recorded on or before May 15, 1971; provided, that prior to 5 o'clock p.m. on March 1, 1971, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Note.—Stats. 1971, p. 258, in effect June 25, 1971, contained substantially identical provisions.

Note.—Stats. 1972, p. 866, in effect July 28, 1972, provided:

Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1972–1973 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed and recorded on or before May 25, 1972; provided, that prior to 5 o'clock p.m. on March 1, 1972, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Generally.—Agreements concluded under the Land Conservation Act of 1965 will not be invalid under later amendments to the act if the restrictive conditions are substantially similar to the amended provisions. *Marin County v. Assessment Appeals Board*, 64 Cal.App.3d 319.

* Stats. 1969, p. 1930, in effect November 10, 1969, repealed Section 4 of Stats. 1967, p. 3651, which made Article 1.5 operative only until the 61st day following adjournment of the Regular Session of the 1970 Legislature.

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Property Taxation

PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1.5. VALUATION OF OPEN-SPACE LAND SUBJECT TO AN ENFORCEABLE RESTRICTION*

SECTION 423

423. Factors to be considered in valuation. Except as provided in Sections 423.7 and 423.8, when valuing enforceably restricted open-space land, other than land used for the production of timber for commercial purposes, the county assessor shall not consider sales data on lands, whether or not enforceably restricted, but shall value these lands by the capitalization of income method in the following manner:

(a) The annual income to be capitalized shall be determined as follows:

(1) Where sufficient rental information is available the income shall be the fair rent which can be imputed to the land being valued based upon rent actually received for the land by the owner and upon typical rentals received in the area for similar land in similar use, where the owner pays the property tax. Any cash rent or its equivalent considered in determining the fair rent of the land shall be the amount for which comparable lands have been rented, determined by average rents paid to owners as evidenced by typical land leases in the area, giving recognition to the terms and conditions of the leases and the uses permitted within the leases and within the enforceable restrictions imposed.

(2) Where sufficient rental information is not available, the income shall be that which the land being valued reasonably can be expected to yield under prudent management and subject to applicable provisions under which the land is enforceably restricted. There shall be a rebuttable presumption that "prudent management" does not include use of the land for a recreational use, as defined in subdivision (n) of Section 51201 of the Government Code, unless the land is actually devoted to that use.

(3) Notwithstanding any other provision herein, if the parties to an instrument which enforceably restricts the land stipulate therein an amount which constitutes the minimum annual income per acre to be capitalized, then the income to be capitalized shall not be less than the amount so stipulated.

For the purposes of this section, income shall be determined in accordance with rules and regulations issued by the board and with this section and shall be the difference between revenue and expenditures. Revenue shall be the amount of money or money's worth, including any cash rent or its

equivalent, which the land can be expected to yield to an owner-operator annually on the average from any use of the land permitted under the terms by which the land is enforceably restricted, including, but not limited to, that from the production of salt and from typical crops grown in the area during a typical rotation period, as evidenced by historic cropping patterns and agricultural commodities grown. When the land is planted to fruit-bearing or nut-bearing trees, vines, bushes, or perennial plants, the revenue shall not be less than the land would be expected to yield to an owner-operator from other typical crops grown in the area during a typical rotation period, as evidenced by historic cropping patterns and agricultural commodities grown. Proceeds from the sale of the land being valued shall not be included in the revenue from the land.

Expenditures shall be any outlay or average annual allocation of money or money's worth that has been charged against the revenue received during the period used in computing that revenue. Those expenditures to be charged against revenue shall be only those that are ordinary and necessary in the production and maintenance of the revenue for that period. Expenditures shall not include depletion charges, debt retirement, interest on funds invested in the land, interest on funds invested in trees and vines valued as land as provided by Section 429, property taxes, corporation income taxes, or corporation franchise taxes based on income. When the income used is from operating the land being valued or from operating comparable land, amounts shall be excluded from the income to provide a fair return on capital investment in operating assets other than the land, to amortize depreciable property, and to fairly compensate the owner-operator for his operating and managing services.

(b) The capitalization rate to be used in valuing land pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

(1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year, which is the arithmetic mean, rounded to the nearest 1/4 percent, of the yield rate for long-term United States government bonds, as most recently published by the Federal Reserve Board as of September 1, and the corresponding yield rates for those bonds, as most recently published by the Federal Reserve Board as of each September 1 immediately prior to each of the four immediately preceding assessment years.

(2) A risk component that shall be a percentage determined on the basis of the location and characteristics of the land, the crops to be grown thereon and the provisions of any lease or rental agreement to which the land is subject.

(3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the land for the assessment year times the assessment ratio. The estimated total tax rate shall be the cumulative rates used to compute the state's reimbursement of local governments for revenues lost on account of homeowners' property tax exemptions in the tax rate area in which the enforceably restricted land is situated.

(4) A component for amortization of any investment in perennials over their estimated economic life when the total income from land and perennials other than timber exceeds the yield from other typical crops grown in the area.

(c) The value of the land shall be the quotient for the income determined as provided in subdivision (a) divided by the capitalization rate determined as provided in subdivision (b).

(d) Unless a party to an instrument which creates an enforceable restriction expressly prohibits such a valuation, the valuation resulting from the capitalization of income method described in this section shall not exceed the lesser of either the valuation that would have resulted by calculation under

Section 110, or the valuation that would have resulted by calculation under Section 110.1, as though the property was not subject to an enforceable restriction in the base year.

In determining the 1975 base year value under Article XIII A of the California Constitution for any parcel for comparison, the county may charge a contractholder a fee limited to the reasonable costs of the determination not to exceed twenty dollars (\$20) per parcel.

(e) If the parties to an instrument that creates an enforceable restriction expressly so provide therein, the assessor shall assess those improvements that contribute to the income of land in the manner provided herein. As used in this subdivision "improvements which contribute to the income of the land

To: Sierra County Board of Supervisors/Board of Equalization
From: Mary Moreau
Re: Denial of Williamson Act benefits

In 2004 I bought a 51-acre ranch in Sierra County that had been under a Williamson Act contract since 1978. Although the minimum acreage was 80 acres for field crops and irrigated pasture, Sierra County Resolution 77-3 had stipulated that "...the Board [of Supervisors] at its discretion may allow the establishment of an agricultural preserve containing less than the minimum acreages..."

In 1978, the then-owners of my 51-acre ranch entered into Sierra County Land Conservation Contract No. 78-65, Acreage: 51.04. According to the Sierra County Clerk, my WA contract has been valid the entire time I have owned the property.

In 2004 I received a letter from the assessor's office stating that they would not be giving me the WA tax benefits because "...the minimum acreage requirement for Williamson Act contract is 80 acres..." The assessor did not take my property out of the WA; he simply denied me the tax benefits.

In *County of Marin v. Assessment Appeals Board of Marin County*, the Court ruled that "...the Court shall avoid an interpretation which will make a contract extraordinary, harsh, unjust, [or] inequitable..." Unilaterally denying "...the landowner the tax benefit secured by the contract while keeping the landowner bound by the Williamson Act's restrictions...would be totally inequitable."

The Court further ruled that Land Conservation Act mechanisms are wholly contractual, and before a local agency can seek to change the bargained-for terms of a contract, it must obtain the landowner's written consent; such consent was neither requested nor obtained by the County.

In 2014, I contacted the California Division of Land Resource Protection that supervises the WA to clarify my situation. After a number of phone calls, meetings, and letters, Ms. Molly Penberth sent me a letter stating that "...there is no provision in the [Williamson] Act which allows a county to remove a land conservation contract, or tax benefits from contracted land, without notifying the landowner through the nonrenewal process or through the material breach process outlined in the statute. Any other process used would be considered a circumvention of the statute and in violation of the Land Conservation Act."

I also met with the current assessor, Laura Marshal, and described my predicament. In 2015, she reinstated my WA benefits. In the intervening eleven years I had overpaid \$25,841.26 in taxes, the difference between what I had paid and what I would have paid had I received the WA tax benefit for those years. I requested a refund. She said she could not do that because the original assessor, Mr. William Copren, had done nothing wrong, that he had assessed my property under RTC 402.1c instead of RTC 423. Subsequently, I learned from the California Board of Equalization that that was an

inappropriate application of 402.1c. Revenue and Taxation Code 422, Section 1 states, "A contract which at the time of its execution contained any or all of the requirements contained in this section shall be deemed to provide an enforceable restriction for purposes of Section 422 of the RTC and shall be entitled to assessment under Section 423..."

Furthermore, the effect of the rebuttable presumption is to place upon the assessor the burden of proving the impermanence of the zoning restriction. *Meyers v. Alameda County*. "For property zoned for agricultural use, in order to rebut the presumption, the assessor was required to show that the agricultural restriction on the land would be lifted in the predictable future, and such did not occur..." *Borel v. Contra Costa County*.

In the 2004 Appraisal Record, Assessor Copren stated that "...This is a remainder parcel subsequent to selling off the remainder of the ranch property. This parcel at a size of 51.04 acres does not meet the minimum size required to be under the WA. Therefore, the Assessor is rebutting the presumption of the WA and enrolling the FBYV for 2004..."

Assessor Copren disregarded all of the following:

- My valid stand-alone contract that contained no mention of being part of any other contract, part of any other acreage, or part of a ranch;
- Sierra County Resolution 77-3 that provides for the establishment of WA contracts of parcels that contain fewer than 80 acres;
- The procedures outlined in the Williamson act whereby a county can cancel a WA contract or WA benefits only by the nonrenewal process or the material breach process;
- The Land Conservation Act mechanisms which are wholly contractual;
- The Court ruling In *County of Marin v. Assessment Appeals Board of Marin County* that denying the landowner the tax benefit secured by the contract while keeping the landowner bound by the WA restrictions would be "totally inequitable";
- The California Revenue and Taxation Code, Section 423, that provides for the valuation of open-space land subject to an enforceable restriction;
- The California Revenue and Taxation Code, Section 402.1, that requires the assessor to prove the impermanence of the zoning restriction before he can rebut the presumption of the WA; and
- California contract law that precludes a unilateral change in the terms of a contract.

My property has always been under a WA contract, but from 2004 to 2015 I was denied the tax benefit. Therefore, I have overpaid \$25,841.26 in taxes and am requesting a refund or a credit toward future taxes.

Apparently, when Assessor Copren assessed my property in 2004, he used one small piece of information: acreage. He didn't check the validity of my contract, review the Williamson Act statute, or choose the correct Revenue and Taxation code. Not only Mr. Copren, but Mr. Iverson who became the assessor after Mr. Copren retired, and all of the assessors up to the present assessor, who reinstated my WA benefits, found nothing wrong with Mr. Copren's decision. But the Courts most certainly have. *County of Marin v. Assessment Appeals Board of Marin County* makes it very clear that no assessor has the authority, on the one hand, to keep the landowner bound by the WA restrictions and, on the other hand, to deny her the tax benefits.

And that brings us to a very important point: Why didn't I appeal Mr. Copren's assessment in a timely fashion? In 2004, I was not provided with any of the documents that would have led me to do so. I was not given a copy of Sierra County Resolution 77-3 nor a copy of the Sierra County Secured Appraisal Record for my property. It has taken me the past two years of intensive research to discover the information contained in this appeal. I have met with Meri Meraz at the California Land Resource Protection, Sierra County Assessor Laura Marshall, and my real estate attorney. I have made numerous phone calls to the Board of Equalization and have requested a legal opinion from them. I have contacted the California State Auditor. I have read the pertinent Revenue and Taxation Codes, and I have researched the Williamson Act. Expecting a landowner to be more versed in contract law, Sierra County resolutions, CA Revenue and Taxation codes, court cases, and the Williamson Act than the assessor would place an onerous burden on the taxpayer.

In fact, it was a mere fluke that I discovered Assessor Copren's error. I was interested in an entirely different issue; I wanted to know if a rancher was allowed to board horses on WA property, and I came across the article entitled "A Modern Perspective on the Williamson Act." It was in this article that I learned that "...A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law "...and that "...it would be 'totally inequitable' for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve." This article cites *County of Marin v. Assessment Appeals Board of Marin County*. (RTC 422 also cites *County of Marin v. Assessment Appeals Board of Marin County*.)

Public office is a public trust. Arbitrarily, without due process of the law, and at the behest of the Sierra County Assessor, I was excluded from the privilege granted to me under a Williamson Act contract. This occurred over an eleven-year period, and resulted in my overpayment of property taxes in the amount of \$25,841.26. Not only is this a breach of trust, but it also represents a substantial financial loss to me, and that loss extends to the local community serving my small ranching operation.

Because of the denial of my WA tax benefits, I have operated in the red since I bought the property. This year, now that my benefits have been fully restored, I will for the first time enjoy a small profit. It is just this situation that at its inception the Williamson Act was designed to address—how to provide assistance to ranchers who were losing money and help them keep their lands devoted to agriculture.

A survey conducted in 2009 found that "...71% of Williamson Act-enrolled ranchers reported a net annual profit equal to or less than their Williamson Act property tax savings. Williamson Act reductions made the difference between profit and loss for many California ranchers."

Please refund the \$25,841.26 that I have overpaid in property taxes from 2004 to 2015 or provide me a credit toward future taxes as Assessor Copren did not have the authority to deny me the Williamson Act tax benefits. Nor did any of the assessors who served Sierra County between Copren and Marshall have that authority.

Thank you for your consideration.

Sincerely,



Mary Moreau

P. O. Box 296, Sierraville, CA 96126

925-989-6846

memoreau@att.net

Board of Supervisors, County of Sierra, State of California

Resolution of Appreciation
NICOLE KAISER

WHEREAS, the protection and care of infants and children is a core tenet of civilized societies; and,

WHEREAS, toward that end California public policy has embraced the concept of public “Amber Alerts” that allow for immediate public notifications and requests for help for at risk infants and children; and,

WHEREAS, an Amber Alert issued out of Sonoma County was issued widespread this past Monday, including in Sierra County when an at risk infant was believed to be in this area; and,

WHEREAS, the key to a successful Amber Alert is public involvement and instinct to remain vigilant and alert, and providing prompt assistance as necessary; and,

WHEREAS, on Tuesday and during a major response effort to locate a missing infant snatched by a non custodial parent, NICOLE KAISER, spotted whom she believed to be the non custodial parent, gave chase, and alerted nearby law enforcement, and who’s immediate action resulted in the safe return of an at risk seven month old infant.

NOW, THEREFORE, BE IT RESOLVED, THAT THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA does, on behalf of a caring community, hereby publicly express and acknowledge a deep appreciation for the involvement, attention, and reaction of NICOLE KAISER in her selfless actions in bringing this Amber Alert to a safe and happy conclusion.

Adopted at a regular meeting of the Board of Supervisors of Sierra County, California by a unanimous vote on the 1st day of November, 2016.

Lee Adams, District One

Peter W. Huebner, District Two

Paul Roen, District Three

James Beard, District Four

Scott A. Schlefstein, District Five

ATTEST:

Heather Foster
Clerk of the Board

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: V _____, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Health & Human Services APPROVING PARTY: Lea Salas, Assistant Director PHONE NUMBER: (530) 993-6791
--

AGENDA ITEM: Authorization to recruit and fill a Social Worker Supervisor I-II position.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: Authorization is being requested to recruit and fill a Social Worker Supervisor I-II position. This position will be vacated on November 18, 2016.

FUNDING SOURCE: 0515800
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND: 5800
AMOUNT: \$ 73,640.50 - \$88,380.96 Annually

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD _____	DATE _____
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Darden Bynum, LCSW
Director

Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790

Memorandum

To: Sierra County Board of Supervisors

From: Lea Salas, Assistant Director, Health & Human Services

Reference: Authorization to recruit and fill a Social Worker Supervisor I-II Position.

Date of memo: 19 October 2016

Date of Board Meeting:

Regarding: Board approval to recruit and fill a Social Worker Supervisor I-II position.

Executive summary: This memo is to request approval to recruit and fill a Social Worker Supervisor I-II position.

Background information: Approval is requested to fill a Social Worker Supervisor I-II position that will be vacated in H&HS on November 18, 2016. The Social Services Child Protective Services (CPS), Adult Protective Services (APS) and In Home Supportive Services (IHSS) has historically had three social workers and a supervisor.

Action Requested: It is recommended that the Board approve filling the position that will be vacated.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
--	---

DEPARTMENT: Health & Human Services APPROVING PARTY: Lea Salas, Assistant Director PHONE NUMBER: (530) 993-6700
--

AGENDA ITEM: Approval to recruit, interview and hire a replacement Public Health Assistant I-III.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: This is a vacated position due to an employee retiring December 1, 2016.

FUNDING SOURCE: 0515800
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$50,383.91 - 62,917.34 Annually

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken</p>	<p><input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____</p>	<p>Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus</p>
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COMMENTS:

CLERK TO THE BOARD

DATE

Social Services

P.O. Box 1019
Loyalton, California 96118
202 Front Street
530-993-6720
Fax 530-993-6767

Downieville, California

P.O. Box 38
Downieville, California 95936
22 Maiden Lane
530-289-3711
CPS 530-289-3720
Fax 530-289-3716

Mental Health/Drug/Alcohol

P.O. Box 265
Loyalton, California 96118
704 Mill Street
530-993-6746
Fax 530-993-6759

Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790



Darden Bynum, LCSW
Director

Memorandum

To: Sierra County Board of Supervisors

From: Lea Salas, Assistant Director, Health & Human Services

Reference: Agenda items

Date of memo: October 24, 2016

Date of Board Meeting: November 1, 2016

Executive summary: This memo is to request approval to recruit, interview and hire a replacement Public Health Assistant I-III; this is not a new position.

Background information: This is a vacated position due to an employee retiring.

Fiscal Impact: This is an existing funded position within Health & Human Services and has no new implications for funding.

Recommendation: I respectfully request Board approval to rehire this position.

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
--	---

DEPARTMENT: Health & Human Services APPROVING PARTY: Lea Salas, Assistant Director PHONE NUMBER: (530) 993-6700
--

AGENDA ITEM: Approval to recruit, interview and hire a replacement Account Technician I-III.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION: This is a vacated position due to an employee filling another position in the county.

FUNDING SOURCE: 0515610, 0515670, 0515800
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$46,461.69 - 58,560.14 Annually

ARE ADDITIONAL PERSONNEL REQUIRED?

 Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

<p>BOARD ACTION:</p> <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
---	---	---

COMMENTS:

CLERK TO THE BOARD

DATE

Social Services

P.O. Box 1019
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Fax 530-993-6767

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Health Department

P.O. Box 7
Loyalton, California 96118
202 Front Street
530-993-6700
Fax 530-993-6790



Darden Bynum, LCSW
Director

Memorandum

To: Sierra County Board of Supervisors
From: Lea Salas, Assistant Director, Health & Human Services
Reference: Agenda items
Date of memo: October 24, 2016
Date of Board Meeting: November 1, 2016

Executive summary: This memo is to request approval to recruit, interview and hire a replacement Account Technician I-III; this is not a new position.

Background information: This is a vacated position due to an employee filling another position in the county.

Fiscal Impact: This is an existing funded position within Health & Human Services and has no new implications for funding.

Recommendation: I respectfully request Board approval to rehire this position.

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**IN THE MATTER OF RESCINDING
AGREEMENT 2016-106 AND APPROVING
CORRECTED FACILITIES USE AND
INDEMNIFICATION AGREEMENT WITH
PACIFIC GAS AND ELECTRIC COMPANY**

RESOLUTION 2016-_____

Be it resolved that due to an error in the termination date Agreement 2016-105 is hereby rescinded..

Be it further resolved that the revised Amendment to Facilities Use and Indemnification Agreement with Pacific Gas and Electric Company is hereby approved.

ADOPTED by the Board of Supervisors of the County of Sierra on the 1st day of November, 2016, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

DAVID PRENTICE
COUNTY COUNSEL

**AMENDMENT to
FACILITIES USE AND INDEMNIFICATION AGREEMENT
PACIFIC GAS AND ELECTRIC COMPANY**

The following is an amendment to that certain Agreement No. 2015 (“Agreement”) with an Effective Date of July 27, 2015, by and between the County of Sierra, a political subdivision of the State of California (“the County”) and **Pacific Gas and Electric Company, a California Corporation** (hereinafter referred to as LICENSEE.)

1. Provision 2 of the Agreement, pertaining to Term, is hereby amended to extend Termination Date to January 26, 2017.
2. Provision 3 of the Agreement pertaining to Fee is hereby amended to state extend the payment of one thousand dollars (\$1,000) per month for eighteen month duration of this License Agreement for a total of eighteen thousand dollars (\$18,000.0).
3. All other terms and conditions of the Agreement to remain the same.
4. This Agreement, with amendments, shall have an Effective Date of July 27, 2016.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date set forth above.

"COUNTY"

"LICENSEE"

COUNTY OF SIERRA

PACIFIC GAS AND ELECTRIC COMPANY

By _____
Lee Adams, Chairman
Sierra County Board of Supervisors

By _____
Dawn Plise
Title: Supervisor, Land Rights Services

ATTEST:

Heather Foster
Clerk of the Board

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**IN THE MATTER OF
APPROVING WASTE DISPOSAL AGREEMENT
WITH RECOLOGY OSTROM ROAD, INC.
FOR DISPOSAL OF CONTAMINATED SOIL**

RESOLUTION 2016-_____

Be It Resolved:

A Waste Disposal Agreement with Recology Ostrom Road, Inc. for disposal of the soil generated due to a ruptured fuel tank at Goodyears Bar Maintenance Shop is hereby approved. The Director of Transportation is hereby authorized to execute the disposal agreement on behalf of Sierra County.

ADOPTED by the Board of Supervisors of the County of Sierra on the 1st day of November, 2016 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

COUNTY OF SIERRA

LEE ADAMS
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

DAVID PRENTICE
COUNTY COUNSEL

WASTE DISPOSAL AGREEMENT

This Waste Disposal Agreement ("Agreement") is made by and between RECOLOGY OSTROM ROAD ("Company"), and Sierra County Dept of Public Works ("Customer") and is effective when signed by both parties below (the "Effective Date").

The parties agree as follows:

1. **Definitions:**

- a. "Landfill" means the Ostrom Road landfill located at 5900 Ostrom Rd., Wheatland, CA 95692.
- b. "Conforming Waste" means the waste type listed in Section 2 below, and is a material that requires the application of special treatment, handling, or disposal practices beyond those normally required for solid waste in accordance with applicable law.
- c. "Non-Conforming Materials" means materials or substances that (a) do not conform to Customer's Waste Disposal Application; (b) do not comply with all laws and regulations regarding the generation, removal, packaging, characterization, documentation, transportation and delivery of the Conforming Waste; or (c) Company proves, through accepted analytical methods, do not substantially conform to Customer's Waste Disposal Application.
- d. "Waste Disposal Application" means a written description of the Conforming Waste, in such form required by Company, in its sole discretion.

2. **Job Description:** This Agreement only applies to the following job: J# 6970

- Recology Ostrom Road Job Number: Sierra County Dept of Public Works, 150 Goodyear's Creek Rd, Goodyear's Bar, CA 95944
- Project Name: Goodyear's Bar Shop
- Conforming Waste Type: contaminated soil, (soilc)
- Master Account: 53801
- Agreement Expiration Date: 8/31/2017

3. **Delivery and Acceptance:** Customer will deliver and Company will accept all Conforming Waste that conforms with the Waste Disposal Application and the terms of this Agreement. For clarity, Company will not be deemed to have accepted Non-Conforming Materials. Company may perform independent analyses at any time to verify any materials conform to the Waste Disposal Application. Notwithstanding anything in this Agreement to the contrary, Company may reject Conforming Waste (i) during inclement weather, (ii) if Customer delivers more Conforming Waste than it scheduled in accordance with Section 9 below, or (iii) if Company has exceeded the tonnage limits under the Landfill's permits.

4. **Non-Conforming Materials:** Company shall have the right to do either of the following if Customer delivers any Non-Conforming Materials:

- a. Reject the Non-Conforming Materials, and Customer shall remove, at its own expense, such Non-Conforming Materials from the Landfill; or
- b. Accept the Non-Conforming Materials, and Customer shall pay the then-current rate per ton charged by Company for such type of solid waste at the Landfill.

5. **Fees:**

- a. Disposal Fee: Customer shall pay Company \$15.00 per ton of Conforming Waste it delivers to the Landfill.
- b. Analytical Fee: Customer shall also pay Company a one-time analytical fee of \$200. **WAIVED.**
- c. Overweight Fee: Customer shall also pay Company a surcharge of \$20 per delivery if the delivery vehicle exceeds the gross maximum weight allowable by law, as determined by Company's inbound scale at the Landfill.

Customer shall pay Company all fees within 30 days of receipt of invoice. Past due invoices will incur interest at a rate of 1.5% per month.

6. **Term and Termination:** The term of this Agreement is set forth in Section 2 above. This Agreement may be terminated by either party if the other party breaches any of its obligations under this Agreement. Furthermore, either party may terminate this Agreement for convenience upon 60 days' prior written notice.

7. **Indemnification:** To the fullest extent permitted by law, Customer shall indemnify, hold harmless, and defend Company, including its directors, officers, agents, employees, affiliates, parents and subsidiaries, harmless from and against any and all claims, including demands, actions, damages, loss, costs, expenses, and attorney fees arising out of or resulting from (a) any negligent act, error or omission by Customer, in any way related to Customer's obligations under the terms of this Agreement, (b) a breach of the terms of this Agreement; (c) for failure of Customer or its agents, employees or subcontractors to comply with applicable law.

8. **Permits:** Customer shall submit copies of all permits, approvals, certificates and evidence of insurance reasonably requested by Company.

9. **Scheduling Deliveries:** Customer shall schedule all deliveries of Conforming Waste at least 24 hours in advance by calling (707) 564-0810 anytime between 8am and 4pm, Monday through Friday.

10. **Miscellaneous:**

- a. This Agreement shall be construed, enforced, governed, and interpreted by and in accordance with California law.
- b. This Agreement (and any attachments hereto) constitutes the entire agreement between Company and Customer as to the subject matter hereof. It supersedes all prior communications, representations, or agreements, oral or written, with respect to the subject matter hereof. Any modification of this Agreement must be in writing and signed by the party sought to be bound thereby.
- c. The provisions of this Agreement shall be severable and the invalidity or unenforceability of any provision shall not affect the validity and enforceability of the other provisions hereof. If any provision of this Agreement is unenforceable for any reason whatsoever, such provision shall be given effect to the extent that it may be enforceable.
- d. Each party hereto warrants and represents to the other party that such party has the full right, power and authority to enter into this Agreement and has obtained all necessary consents and approvals to consummate the transaction contemplated hereby.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the Effective Date.

Sierra County Dept of Public Works

Recology Ostrom Road

By: _____

By: Lisa Rosales

Name: Tim H. Beals

Name: _____

Title: Director of Transportation

Title: Sales & Marketing Coordinator

Date: November 1, 2016

Date: 10/14/16

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
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DEPARTMENT: Clerk of the Board APPROVING PARTY: Heather Foster, Clerk-Recorder PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Resolution designating the Sierra County Arts Council as the Local Arts Agency for 2017/2018.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Memo

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE



P.O. Box 546, Downieville, CA 95936 (530)289-9822
info@sierracountyartscouncil.org www.sierracountyartscouncil.org

October 25, 2016

Sierra County Board of Supervisors
C/O Heather Foster, Clerk to the Board
P. O. Drawer D
100 Courthouse Square, Suite 11
Downieville, CA 95936

Attn: The Honorable Lee Adams, Chair

Gentlemen,

Included with this letter is the annual resolution for the Designation of the Sierra County Arts Council as the Local Arts Agency for 201/201 for inclusion on the Consent Calendar for the November 1, 2016 Board of Supervisors meeting. Please contact me in advance of the Board meeting should you have any questions regarding the Sierra County Arts Council or the enclosed document.

The Sierra County Arts Council appreciates the support of the Sierra County Board of Supervisors which allows us to achieve our mission to provide art programming and opportunities for our citizens and for visitors to Sierra County.

Executive Director, B.J. Jordan, has been busy this year, attending legislative hearings in Sacramento, and participating with other State-Local Partners across the State to ensure that arts funding is a priority in California, which is highly dependent on the "Creative Economy". As a result, we have seen a dramatic increase in our award from the California Arts Council again this year. We would like to thank all the volunteers across the county who have helped to make this year such a great success.

Respectfully submitted,

B.J. Jordan
Executive Director

Sierra County Arts Council, State-Local Partner with the California Arts Council



BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

**In the matter of designation of the Sierra County Arts Council
as the Local Arts Agency for 2017/2018**

Resolution 2016–

WHEREAS, the California Arts Council and the California State Legislature have established a State-Local Partnership Program designed to encourage local cultural planning and decision-making and to reach previously underserved constituents; and

WHEREAS, a request has been submitted to the Board of Supervisors for local designation of an arts agency; and

WHEREAS, the State-Local Partnership Program provides funding to local arts organizations and requires a designation by Resolution of the local Board of Supervisors;

WHEREAS, the Board's designation does not imply commitment of financial resources;

NOW, THEREFORE BE IT RESOLVED THAT THE Board of Supervisors of the County of Sierra does hereby designate the Sierra County Arts Council as the County's Local Arts Agency for 2017/2018.

ADOPTED by the Board of Supervisors of the County of Sierra on the 1st day of November, 2016 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

COUNTY OF SIERRA

LEE ADAMS - CHAIR
BOARD OF SUPERVISORS

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
CLERK OF THE BOARD

DAVID PRENTICE
COUNTY COUNSEL



**STATE OF CALIFORNIA, COUNTY OF SIERRA
BOARD OF SUPERVISORS
MINUTES
REGULAR MEETING**

Lee Adams, Chair, District 1

P.O. Box 1 - Downieville, CA 95936 - 530-289-3506 - supervisor1@sierracounty.ca.gov

Peter W. Huebner, Vice-Chair, District 2

P.O. Box 349 - Sierra City, CA 96125 - 530-862-1004 - supervisor2@sierracounty.ca.gov

Paul Roen, District 3

P.O. Box 43 - Calpine, CA - 209-479-2770 - supervisor3@sierracounty.ca.gov

Jim Beard, District 4

P.O. Box 1140 - Loyalton, CA 96118 - 530-414-8126 - jbeard@sierracounty.ca.gov

Scott A. Schlefstein, District 5

P.O. Box 192 - Loyalton, CA 96118 - 530-993-4900 - supervisor5@sierracounty.ca.gov

The Sierra County Board of Supervisors met in regular session commencing at 9:00 a.m. on October 4, 2016 in the Board of Supervisors' Chambers, Courthouse, Downieville, CA. This meeting was recorded for posting on the Board of Supervisors' website at www.sierracounty.ca.gov.

PLEDGE OF ALLEGIANCE: Led by Supervisor Schlefstein

ROLL CALL

Present: Lee Adams, Supervisor, Chair, District #1
Peter W. Huebner, Supervisor, Vice-Chair, District #2
Paul Roen, Supervisor, District #3
Jim Beard, Supervisor, District #4
Scott A. Schlefstein, Supervisor, District #5

Staff: Heather Foster, County Clerk-Recorder
David Prentice, County Counsel
Van Maddox, Auditor/Treasurer Tax-Collector
Tim Beals, Director of Planning and Transportation
Darden Bynum, Director of Health and Human Services
Tim Standley, Sheriff-Coroner

October 4, 2016

APPROVAL OF CONSENT AGENDA

The Board moved to approve the Consent Agenda.

APPROVED. Motion: Huebner/Roen/Unanimous Roll Call Vote: 5/0

10. CONSENT AGENDA

10.A. Approval to move forward with Mark Warren, MAI, for proposed appraisal services for 202 Front Street in Loyalton, CA 96118. (HEALTH AND HUMAN SERVICES)

10.B. Rescission of Agreement 2016-091 and approval of a professional services agreement between Placer County and the County of Sierra. (MENTAL HEALTH)

APPROVED, Agreement 2016-118

10.C. Approval to fill vacancy of Account Technician position. (AUDITOR)

10.D. Agreement for Indemnification and Reimbursement for Extraordinary Costs for Scott Carruth, Applicant and Landowner for consideration of a Tentative Parcel Map in the Rural Residential 1.5 zoning on a 5.81 ac vacant parcel. The project site, identified as APN 023-150-045, is located in the Glen Tara Subdivision in Verdi, CA. (PLANNING)

APPROVED, Agreement 2016-119

10.E. Resolution approving proposed budget for the CalRecycle OPP6 (Oil Payment Program 6) for Fiscal Year (FY) 2016/2017. (PUBLIC WORKS)

ADOPTED, Resolution 2016-096

10.F. Requesting Board of Supervisors approval to declare entire list of obsolete items as surplus and to give authority to dispose said items. (PUBLIC WORKS)

10.G. Minutes from the regular meeting held on August 2, 2016. (CLERK-RECORDER)

APPROVAL OF REGULAR AGENDA

The Board moved to approve the Regular Agenda.

APPROVED. Motion: Huebner/Roen/Unanimous Roll Call Vote: 5/0

October 4, 2016

REGULAR AGENDA

2. PUBLIC COMMENT OPPORTUNITY

At 9:01 a.m. Chair Adams opened the public comment opportunity.

Mr. Richard Featherman, Goodyears Bar expressed concerns with something happening to a friend, noting he can no longer be affiliated with the Board of Supervisors anymore.

At 9:02 a.m. Chair Adams closed the public comment opportunity with no further persons addressing the Board.

3. COMMITTEE REPORTS & ANNOUNCEMENTS

Chair Adams reported on a meeting he and Supervisor Huebner attended with the Sierra Frontier Medical Resources Group formed in Downieville to address emergency medical issues in light of limited clinic hours. Chair Adams explained there was a lot of the discussion revolved around the North San Juan Fire Department undertaking two tax overrides in the last 20 years. The most recent was two years ago wherein they assessed themselves \$69 per year, per parcel and the measure passed with a 79% margin. Chair Adams added they will have representatives from North San Juan at their next meeting to discuss how they obtained the support of the community. Chair Adams also reminded the Board that this issue was assigned a few years ago to an Ad Hoc Committee consisting of himself and Supervisor Huebner.

4. DEPARTMENT MANAGERS' REPORTS & ANNOUNCEMENTS

The Sheriff reported on hunting season and being cautious when firearms are involved due to a recent mishap last week wherein a hunter shot himself in the leg with a 357 Magnum revolver.

The Director of Health and Human Services reported on a meeting with members of the Central Valley Regional Water Quality Control Board, himself, Director Beals, Brandon Pangman, and Elizabeth Morgan regarding Local Area Management Plan (LAMP) status. The Director added that this matter will come before the Board in January. The Director continued to report on their field trip in Sierra Brooks wherein they discussed the hydrogeology of the environment and the realization that the vast tracks of subdivisions the state was basing their monitoring on was much different. The state had a misconception and seemed receptive to lowering the County's requirements.

In response to Supervisor Roen, the Director clarified that this will be a countywide ordinance and their aim is to bring the updated plan before the Board in January.

October 4, 2016

5. FOREST SERVICE UPDATE

Yuba District Ranger Karen Hayden introduced Pamela Hertzler, District Conservationist for the Natural Resources Conservation Services (NRCS).

Ms. Hertzler provided brief background on herself, noting she looks forward to working with everyone and is attending the Sierra Valley Resource Conservation District meeting tomorrow in an attempt to address the tree mortality issue.

Ranger Hayden continued to report on various matters in the district.

Chair Adams referred to the tree mortality issue and questioned if there is an update on the most recent survey.

Ranger Hayden responded that she hasn't received anything yet.

Supervisor Roen informed the Board that the Mohawk District Ranger passed away yesterday.

6. PUBLIC WORKS/TRANSPORTATION - TIM BEALS

6.A. Resolution authorizing use of Title 3 funds in the total amount of \$15,707.93, \$14,306 left from allocations made under Resolution 2012-022, and \$1,401.93 from allocations made under 2006-010 to reimburse the Sierra County Public Works in the amount of \$9,160.90 and Sierra County Service Area 5 in the amount of \$6,547.03, for costs of support to the associated California Conservation Corps project of clearing/landscaping within 200 feet of most homes in order to increase protection of people and property, including adjacent federal lands, around the communities of Sierra Brooks in the Bear Valley Road area in response to the current proclamation of local emergency due to wildfire danger severity as proclaimed in Board Resolution 2014-066.

The Director of Public Works explained this is a standard reimbursement and reimbursement is requested to make the County side of this whole.

The Auditor requested a minor correction to the proposed resolution.

The Board moved to adopt the resolution as amended.

ADOPTED as amended, Resolution 2016-097. Motion: Roen/Huebner/Unanimous Roll Call Vote: 5/0

The Director of Public Works briefly reported on a fire near Pike (German Bar) and concerns with the Pike Fire Department not being able to access the fire due to the

October 4, 2016

condition of the roads in Nevada County and requested Ranger Hayden keep this in mind

7. BOARD OF SUPERVISORS

- 7.A. Continued discussion/direction regarding response to the 2015/2016 Sierra County Grand Jury Report. (CHAIR ADAMS)

The Director of Planning introduced the item noting he worked with the committee (Supervisors Huebner and Roen) designated to evaluate the 2015/16 Grand Jury report. The Director further reviewed in detail the draft letter in response to the 2015/2016 Grand Jury report with respect to the Sierra County Waste Management Analysis; the Loyaltan Landfill; the County Jail and Law Enforcement Facilities; Water Conservation Enforcement in Sierra Brooks; and Sierra County's Fire Protection Districts.

Supervisor Schlefstein questioned if the Grand Jury had called any of the Supervisors for an interview, noting they have always called him prior to forming their report. Supervisor Schlefstein continued to express concerns that the Grand Jury never called any of the supervisors or asked questions before coming to the conclusions in the report and suggested mentioning this in their response.

Chair Adams expressed his appreciation of the committee and the Director for drafting the response and the Grand Jury for their work and with complying with the 48 hour notice to the Board prior to the report becoming public. He also appreciates the Director's clarification that the Fire Districts are completely autonomous of the County.

Following discussion, the Board moved to approve and submit the response to 2015/2016 Sierra County Grand Jury Report.

APPROVED. Motion: Roen/Huebner/Unanimous Roll Call Vote: 5/0

- 7.B. Appointment of a board representative and alternate to the California State Association of Counties (CSAC) Board of Directors for 2017. (CHAIR ADAMS)

The Board moved to reappoint Chair Adams as the board representative to California State Association of Counties (CSAC) Board of Directors for 2017.

APPROVED. Motion: Huebner/Schlefstein/Unanimous Roll Call Vote: 5/0

The Board moved to reappoint Supervisor Huebner as the board alternate to California State Association of Counties (CSAC) Board of Directors for 2017.

APPROVED. Motion: Roen/Beard/Unanimous Roll Call Vote: 5/0

October 4, 2016

8. TIMED ITEMS

8.A. 10:00AM ALLIANCE FOR WORKFORCE DEVELOPMENT

Presentation on the Alliance for Workforce Development, Inc. operations in Sierra County.

KT Puckett, Resource Coordinator for the Sierra County Business and Career Network provided an update on last year's activities and progress.

Supervisor Schlefstein questioned the unemployment rate and if Ms. Puckett believes this is unreported.

Ms. Puckett responded she does believe the unemployment rate is underreported and a lot of this is from those in the community that have never worked and probably closer to 7 or 8%.

The Board met in closed session from 10:11 a.m. to 10:50 a.m.

The Board continued the closed session to later in the meeting.

8.B. 10:30AM PUBLIC HEARING - ZONE AMENDMENT

- 1) Conduct public hearing on a County Initiated Zone Amendment from General Forest (GF) District to Rural Residential-5 (RR-5) District on a 4.13 acre parcel identified as APN 006-120-003, to bring the zoning into conformance with the General Plan.
- 2) Resolution approving the zone amendment from General Forest (GF) District to Rural Residential-5 (RR-5) District and CEQA exemption.
- 3) Introduction and adoption of an ordinance amending Section 15.12.320 .80 (e) of the Sierra County Code to rezone 4.13 acres from General Forest (GF) District to Rural Residential-5 (RR-5) District to be consistent with Sierra County General Plan.

Mr. Brandon Pangman, Assistant Director of Planning introduced the item explaining this is a County initiated rezone in order to allow a second dwelling on the property. The Assistant Director added that when this was brought to the Planning Commission it was directed by the Commission to do a county initiated rezone so there was no cost to applicant. There were no concerns raised at the public hearing at the Planning Commission and the Planning Commission has recommended the rezone. The project is exempt from CEQA and is a rezone of a single parcel in Pike from General Forest to Rural Residential – 5 (RR-5).

At 11:02 a.m. Chair Adams opened and closed the public hearing with no persons addressing the Board.

October 4, 2016

The Board moved to adopt the resolution approving the zone amendment from General Forest (GF) District to Rural Residential-5 (RR-5) District and CEQA exemption.

ADOPTED, Resolution 2016-098. Motion: Schlefstein/Roen/Unanimous Roll Call Vote: 5/0

ADOPTED, Ordinance No. 1075. Motion: Roen/Huebner/Unanimous Roll Call Vote: 5/0

8.C. 11:00AM APPEAL HEARING - NOTICE TO ABATE

Appeal of Notice to Abate Unlawful Marijuana Cultivation filed by Sarah J. Lang (Grew) and Tristan Grew, Property Owners and Jennifer L. Lahm and Ryan J. Romero, Property Occupants, APN 006-130-027-00.

Ms. Charnel James, attorney for appellants addressed the Board and requested a continuance of the hearing as Mrs. Grew just had twins and is unable to attend today's hearing and she asking to move this to the next hearing date.

The Clerk clarified the next meeting date is October 18, 2016 in Loyalton.

In response to Chair Adams' inquiry, County Counsel indicated that the appeal is fairly simple, it's whether they have a lawful dwelling and he is sure any of the parties can testify to that issue. The County is ready to go on their side.

Chair Adams indicated this is a rather simple issue with respect to a permit being issued and if not, it is not an actual dwelling. He also realizes that this hearing could be a moot point considering where we are in the season.

Ms. James commented that she feels this is good cause as both Mrs. and Mr. Grew cannot attend due to the brand new babies and believes there is a lot of information that could be relevant to the Board. She also knows that they have had instructions to the tenants about cleaning up the property, so she feels there is really good cause to move this to the 18th. There is a good possibility they might have the property cleared before then and inspected by Fisher (Detective Fisher) so it will be completely off of the Board's plate entirely. Ms. James continued to note that the property owner does have a right to be here and with Mrs. Grew's condition and the new babies there is no way she can be here.

Supervisor Schlefstein noted he believes the appellant should be able to testify.

Supervisor Huebner indicated that this is a simple thing; it is whether there is a dwelling on the property or not and questioned if they can ask staff what the record is.

October 4, 2016

Chair Adams concurred that this is a pretty simple answer with respect to whether there is a dwelling on the property or not.

Ms. James responded that she doesn't have the complete file and generally represents the Growers Association and she was asked come help with this due to their unavailability. She also knows the code allows some discretion with the Board and there are permits out there and she believes the Board needs the whole picture. Ms. James added that she cannot testify on her client's behalf and she feels it is more prudent to allow the continuance to the 18th and allow them to appear.

Chair Adams suggested hold the hearing and hear from County staff. If the Board then believes there is reason to hear from the appellant they can continue the appeal for two weeks.

County Counsel indicated the Board can do this.

Chair Adams added that if the County makes an overwhelming case that it is what it is, and maybe we end it today.

Ms. James responded that the problem with that is you have denied due process to the Grew's by not allowing them to testify. They have good cause not to be here and with twins any court in the state would allow the continuance.

County Counsel commented that Ms. James had indicated that if they came back on the 18th the property might be clean.

Ms. James noted it might be removed, she is on her way out to inspect the property and talk to the tenants.

County Counsel questioned what she means by this.

Ms. James clarified it is to see if the plants are removed.

County Counsel questioned if she is willing to stipulate on behalf of her clients that the plants will be gone by the 18th regardless of what happens today.

Ms. James responded that she could stipulate to this regardless of what happens today.

Following brief discussion, County Counsel indicated that if the appellants stipulate that the plants will be gone on the 18th, the Board will continue this and determine on the 18th whether they are gone or not and if they are not gone, they are waiving their due process rights and the Sheriff can go remove plants.

October 4, 2016

Following a brief break, Ms. James indicated she spoke to her clients and they are in agreement to a stipulation that property will be cleared by the 18th and ready for inspection by the 19th.

County Counsel clarified the stipulation is the Board will continue the hearing to October 18, 2016 and if the plants are not cleared by the 18th the appellant waives due process and if the plants are not removed the Sheriff can remove plants on that day.

It was clarified that the stipulation is for the Sheriff to remove the plants on the 19th.

County Counsel added that if the Sheriff is notified prior to the next hearing that the plants are gone and it is verified before the 18th then they can remove this matter off of the agenda.

9. CLOSED SESSION

- 9.A. Closed Session pursuant to Government Code Section 54957 - performance review regarding Director of Health and Human Services.
- 9.B. Closed Session pursuant to Government Code 54956.9(a) to discuss the following litigation: Thomas Moellman v. County of Sierra, Sierra County Superior Court Case No. 7614.

The Board met in closed session from 11:20 a.m. to 1:01 p.m. County Counsel reported with respect to Item 9.A. that the Board has continued this item to the next meeting on the 18th and with respect to Item 9.B. Moellman v. Sierra County direction was given to staff.

ADJOURN

At 1:01 p.m., with no further business, Chair Adams adjourned the meeting.

LEE ADAMS, CHAIR
BOARD OF SUPERVISORS

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input type="checkbox"/> Regular <input type="checkbox"/> Timed <input checked="" type="checkbox"/> Consent
--	---

DEPARTMENT: Clerk-Recorder APPROVING PARTY: Heather Foster PHONE NUMBER: 530-289-3295
--

AGENDA ITEM: Minutes from the regular meeting held on October 18, 2016.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
Minutes

BACKGROUND INFORMATION:

FUNDING SOURCE:
GENERAL FUND IMPACT: No Additional General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
 No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE



**STATE OF CALIFORNIA, COUNTY OF SIERRA
BOARD OF SUPERVISORS
MINUTES
REGULAR MEETING**

Lee Adams, Chair, District 1

P.O. Box 1 - Downieville, CA 95936 - 530-289-3506 - supervisor1@sierracounty.ca.gov

Peter W. Huebner, Vice-Chair, District 2

P.O. Box 349 - Sierra City, CA 96125 - 530-862-1004 - supervisor2@sierracounty.ca.gov

Paul Roen, District 3

P.O. Box 43 - Calpine, CA - 209-479-2770 - supervisor3@sierracounty.ca.gov

Jim Beard, District 4

P.O. Box 1140 - Loyalton, CA 96118 - 530-414-8126 - jbeard@sierracounty.ca.gov

Scott A. Schlefstein, District 5

P.O. Box 192 - Loyalton, CA 96118 - 530-993-4900 - supervisor5@sierracounty.ca.gov

The Sierra County Board of Supervisors met in regular session commencing at 9:00 a.m. on October 18, 2016 in the Loyalton Social Hall, in the Loyalton City Park, Loyalton, CA. This meeting was recorded for posting on the Board of Supervisors' website at www.sierracounty.ca.gov.

PLEDGE OF ALLEGIANCE: Led by Supervisor Roen

ROLL CALL

Present: Lee Adams, Supervisor, Chair, District #1
Peter W. Huebner, Supervisor, Vice-Chair, District #2
Paul Roen, Supervisor, District #3
Jim Beard, Supervisor, District #4
Scott A. Schlefstein, Supervisor, District #5

Staff: Heather Foster, County Clerk-Recorder
Joe Larmour, Deputy County Counsel
Van Maddox, Auditor/Treasurer Tax-Collector
Tim Beals, Director of Planning and Transportation
Darden Bynum, Director of Health and Human Services
Tim S. Standley, Sheriff-Coroner

October 18, 2016

APPROVAL OF CONSENT AGENDA

At the request of Supervisor Huebner, Consent Item 12.B. was moved to the Regular Agenda as Item 6.C.

- 12.B. Request for convening of Health and Social Services Committee meeting regarding Social Services and Facilities Management. (HEALTH AND HUMAN SERVICES)

APPROVED as amended. Motion: Huebner/Roen/Unanimous Roll Call Vote: 5/0

12. CONSENT AGENDA

- 12.A. Resolution authorizing the Auditor to make certain changes to the 2015/2016 final budget for the Sheriff's fixed asset purchase. (SHERIFF)

ADOPTED, Resolution 2016-099

- 12.C. Rescission of Agreement 2016-103 due to name changes in the agreement and approval of agreement for professional services between Crestwood Behavioral Health, Inc. and County of Sierra. (BEHAVIORAL HEALTH)

APPROVED, Agreement 2016-120

- 12.D. Agreement for Indemnification and Reimbursement for Extraordinary Costs for Heather and Matt Fraser, Applicants and Landowners: Consideration of a Conditional Use Permit to allow the occupancy of a travel trailer during building of a single family residence. The project site, identified as APN 013-110-145 is located at Parcel 2 of the Frank Amodei Subdivision, Sierraville, CA. (PLANNING)

APPROVED, Agreement 2016-121

- 12.E. Agreement for Indemnification and Reimbursement for Extraordinary Costs for Tristan and Sarah Grew, Applicants and Landowners: Consideration of a Conditional Use Permit to allow the occupancy of a travel trailer during the building of a single family residence. The project site, identified as APN 006-130-027, is located at 21 Ranch Court, Pike, CA. (PLANNING)

APPROVED, Agreement 2016-122

- 12.F. Approval of Conflict of Interest Code for the Sierra County Office of Education. (CLERK OF THE BOARD)

APPROVAL OF REGULAR AGENDA

The Board moved to approve the Regular Agenda as amended.

October 18, 2016

APPROVED as amended. Motion: Huebner/Roen/Unanimous Roll Call Vote: 5/0

REGULAR AGENDA

2. PUBLIC COMMENT OPPORTUNITY

At 9:02 a.m. Chair Adams opened and closed the public comment opportunity with no persons addressing the Board.

3. COMMITTEE REPORTS & ANNOUNCEMENTS

- RCRC September 30, 2016 Board meeting highlights. (CHAIR ADAMS)

Chair Adams reported on the Sierra Frontier Medical Resources Committee who is working on improving emergency medical services in Downieville. The Committee will hold another meeting on the 14th with the North San Juan Fire District who was successful in two tax initiatives to support emergency medical services in the North San Juan area. The Committee is looking to do an initiative in Service Areas 1 or 2 or the fire districts on the west side of the County to determine if the voters are willing to tax themselves to support emergency medical services. He has also spoke with County Counsel who has agreed to attend their next meeting.

Supervisor Roen briefly reported on the Solid Waste Committee meeting held yesterday.

4. DEPARTMENT MANAGERS' REPORTS & ANNOUNCEMENTS

The Director of Public Works reported on the Solid Waste Committee meeting, noting a number of recommendations will be before Board on November 1, 2016 specifically the analysis provided by the Solid Waste Fee Administrator regarding mining claims and Forest Service occupancies; national forest system land uses and establishing a fee for disbursed recreation; a recommendation regarding the tourist bin at Bassets; the landfill closing sooner than anticipated along with detailed information on the closure expectations, permit and regulatory oversight; and recommended actions to convert from the current system to a new waste system. The Director added that there was also discussion regarding coordinating with the City of Loyalton and the suggestion to encourage the mayor to attend the next Committee meeting.

5. FOREST SERVICE UPDATE

Sierraville District Ranger Quentin Youngblood reported on activities within the District including timber sales; fuels reduction projects; Sardine Lookout will be closed effective October 31st; pile burning; clean-up of marijuana grow sites on national forest system lands; and the campgrounds will be closed effective October 31, 2016.

9. BOARD OF SUPERVISORS

October 18, 2016

- 9.A. Discussion/direction regarding response from Sierraville District Ranger Quentin Youngblood pertaining to county costs incurred for drug enforcement activities on national forest system lands. (CHAIR ADAMS)

Chair Adams provided background on the item clarifying that although the response letter was from Sierraville District Ranger Youngblood, all of the law enforcement decisions made are not under his control. Chair Adams continued to note he believes the County will have to look at whether we are going to continue to engage on responding to enforcement on national forest system lands.

Ranger Youngblood explained there may be some opportunities to increase the drug enforcement eradication and cooperative law enforcement agreements. Ranger Youngblood added that this issue isn't new to us and is not going to go away. The Forest Service is the responsible party on national forest lands and Sierra County has his commitment to make sure it is within the Forest Service's jurisdictional boundaries with respect to prosecution, incarceration, etc. with the US Attorney's office.

Chair Adams referred to two programs that are set up to assist the weakest among counties: 1) the homicide reimbursement program wherein the state has agreed to step in and reimburse counties when their general fund has reached a certain threshold; and 2) the state voting reimbursement program which is based on how many votes are within a county. Chair Adams added that if the Board is interested he would like to write a letter to Patrol Captain Joe Cook and suggest that the Forest Service at least regionally, if not nationally, consider holding a few million back and put it into a pool to be used for these kinds of cases.

By consensus the Board authorized the Chair to write a letter suggesting this as a potential solution to this problem in the future.

Ranger Youngblood suggested adding to the letter concerns with the chemicals that are used for marijuana grows and the harm to the municipal water supplies and wildlife and the costs associated with remediation and the effect on the downstream users of the municipal watershed.

Chair Adams continued to express his concerns and frustration with those that have poisoned our public lands and the damage inflicted.

The Director of Planning expressed concerns with the impact this potentially has on the County's budget and the lack of meaningful dialog from leadership of the Forest Service above the District Ranger level; this should have the ear of the Forest Supervisor and Regional Forester.

Chair Adams responded that this obviously had the possibility of eating the County alive and could have been a six figure cost; his understanding is that the cost right now is approximately \$30,000 to \$40,000. Chair Adams added he is open to suggestions where to go with this and also agrees that this is out of the District Ranger's control.

October 18, 2016

Supervisor Beard expressed concerns with the Forest Service having refused to collect the Transient Occupancy Tax and passing it through to the County. He further suggested pulling a New Mexico and seize control of the Forest Service lands so we can have our own timber sales and apply these funds the way we see fit.

The Sheriff referred to the difficulty in working out the cooperative agreements between the County and the Forest Service last year and suggested the need to vet this in depth and substantially increase that grant funding. The Sheriff continued to address whether the County wants to continue these contracts with the Forest Service and also not wanting to give the impression that it's ok to grow on national federal lands in Sierra County.

Chair Adams noted that the problem with the contracts is they are a set amount each year and this amount changes every year which is why the concept of having an emergency fund would work to address the peaks in costs. These contracts are for routine patrol and not extra ordinary events. Chair Adams added that he's not comfortable with Supervisor Beard's suggestion to seize Forest Service lands and severing all ties with the Forest Service as the County is 70% national forest land and he is not sure that would be in our best interest.

Chair Adams continued to suggest inviting the Forest Supervisor or Regional Forester to a meeting to explain why they have a system that has the potential of doing this to a small county and why not come up with a better system.

The Director reiterated that this is becoming a significant impact to the County budget and the need to reopen and discuss the relationship with the Forest Service. The Director also recommended the Sheriff send the Regional Forest Service office a bill for the costs incurred.

Supervisors Schlefstein and Huebner concurred with sending a bill to the Forest Service.

The Auditor indicated that sending a bill has value if it is part of a larger plan; on its own it's just going to be put in the file. The Auditor added that this will eventually be solved through a political process.

Chair Adams suggested adding the additional costs to the courts, mostly in the form of interpreters, if we send a bill.

Following further discussion, the Board moved to send an invoice to the Forest Service for costs incurred to the County for drug enforcement activities on national forest system lands and authorized the Chair to draft a letter to the Tahoe National Forest Supervisor and Regional Forester, for review and approval at the next meeting.

6. HEALTH & HUMAN SERVICES - Darden Bynum

October 18, 2016

6.A. Authorization to recruit and fill a Social Worker I-III position.

In response to Supervisor Huebner's inquiries, the Director of Health and Human Services explained this is a new position to help with the growing adult protective services in the County; there are seven cases served by the public guardian and he is the only one doing this work.

In response to Supervisor Schlefstein's inquiries, the Director explained how IHSS operates and the numbers have increased from 16 to 32; the majority of the work for the request position would be for guardianship and adult protective services; and currently the County has two social workers and one social worker supervisor.

The Auditor clarified that there are three social worker positions in the budget along with the social worker supervisor position. The Auditor added that he believes Merit Systems determines the staffing level and questioned if they have provided a report stating the Department qualifies for a 4th position.

Chair Adams also questioned if this has been recommended.

The Director responded that he can provide this information and the recommendation is to have its own department and have its own office. This position is taking on the most sensitive people in the county and their personal finances and their care.

Following brief discussion, Chair Adams indicated that the public guardian was in the District Attorney's office for decades and at some point it become more than that office could handle. The District Attorney's office has a staff of somewhere between one and two and now we are giving this to an agency of 34 employees and somehow this is overwhelming? Chair Adams further questioned if the Director can't clear someone's desk and whatever that person is doing now give everybody a 30th of their job assignment.

The Director responded that people are already working and he welcomes and wants to acknowledge those who have come to the Department and seen work happening and how wonderful it is to see people helping people. The Director further welcomed the Board members to drop in and scrutinize their work as it occurs, and consider what it would be like to have seven people show up in your world and how you would handle making all of those decisions.

The Auditor explained that there are three social workers and a social worker supervisor. The case load is low but there is a need for three social workers due to training, sick leave, vacation, etc., The Auditor further questioned where the justification is of adding the additional position and if this will be funded properly as he understands that Merit Systems ultimately controls this.

Discussion ensued pertaining to waiting on this request until the vacant social worker position is filled and vetting this issue through a committee.

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Following discussion and by consensus, the Board tabled this request until the vacant social worker position is filled.

- 6.B. Agreement for professional services between Sierra County Child Abuse Council and the County of Sierra.

Following a brief overview by Supervisor Schlefstein, the Board moved to approve the agreement for professional services between Sierra County Child Abuse Council and the County of Sierra.

APPROVED, Agreement 2016-123. Motion: Schlefstein/Beard/Unanimous Roll Call Vote: 5/0

10. TIMED ITEMS

10.A. 10:00 A.M. APPEAL HEARING - NOTICE TO ABATE

Continued appeal of Notice to Abate Unlawful Marijuana Cultivation filed by Sarah J. Lang (Grew) and Tristan Grew, Property Owners and Jennifer L. Lahm and Ryan J. Romero, Property Occupants, APN 006-130-027-00.

Chair Adams provided background on the time, noting the result from the last Board meeting was a stipulation made that the folks involved agreed to abate the marijuana by today and if they didn't they were waiving all appeal rights and the Sheriff could abate starting tomorrow. He understands that the appellants are not present and the Clerk has forwarded to him some photos alleging to be their property with the marijuana abated however there is no way to confirm this.

Deputy County Counsel noted based on the stipulation it would require the appellants to be here to provide testimony of what the pictures depicted and would also require that they invite the Sheriff out to the property to confirm that the land has been cleared. At this point he would make a finding that the stipulation hasn't been complied with.

Following brief discussion, the Board moved to deny the appeal and enforce the abatement based on the failure of the stipulation to be complied with.

DENIED. Motion: Roen/Huebner/Unanimous Roll Call Vote: 5/0

- 6.C. Request for convening of Health and Social Services Committee meeting regarding Social Services and Facilities Management. (HEALTH AND HUMAN SERVICES) (**Consent Item 12.B.**)

Supervisor Huebner indicated he pulled this item as he didn't believe it should have been on the Consent Agenda.

The Director of Health and Human Services referred to the email trail from the architect and developer around a concept for a county services annex. The Director

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continued to explain that this represents is an opportunity to combine different County and private functions together at the site of the current landfill, that is off of the main street and consolidate energy, rent, security and access simultaneously. Through the lease buyback program this would be an opportunity to have other organizational entities both in and out of county such as seniors, the District Attorney, the Board of Supervisors, etc.

The Director continued to explain he believes this is also an opportunity to take a sept toward the UC System and their interest in the Sierra Cogen plant. The ideal location would be the industrial park, but short of that this is an opportunity to move forward in order to consolidate rents and also embrace the state of the art of solar and efficiency and this is already a county owned property.

Supervisor Beard noted there are some issues involving the County and the City of Loyalton and he feels this should be referred to committee.

Supervisor Beard moved to approve the request convene the Health and Social Services Committee meeting. Supervisor Schlefstein seconded the motion.

Supervisor Roen indicated he attended the meeting when City of Loyalton voted to move forward to enlist an appraiser for the current property.

In response to Supervisor Schlefstein's inquiry, Supervisor Roen clarified that he believes the City wants to sell the property to the County.

Chair Adams commented that he thinks this is far bigger than Social Services and suggested vetting this through the entire county family. Chair Adams further suggested referring this to the Government Committee or to an ad hoc committee as it is impacting everyone and not just Health and Human Services.

The maker amended the motion to refer this to an ad hoc committee of Supervisors Huebner and Schlefstein.

APPROVED. Motion: Beard/Roen/Unanimous Roll Call Vote: 5/0

7. OFFICE OF EMERGENCY SERVICES (OES) -Tim Beals

- 7.A. Rescission of Resolution # 2016-025 and adoption of replacement resolution to reflect amended expenditures for the Fiscal Year 2015 Homeland Security Grant.

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The Director of OES introduced the item explaining this is a clean-up of the resolution and final accounting. The Director added that the remaining item was radio purchases, so the OAEC took an inventory of radio needs of the various fire and emergency agencies within the County and they will purchase radios with the residual amount of the 2015 Home land Security Grant funding.

The Board moved to rescind Resolution 2016-025 and adopt a resolution reflecting amended expenditures for the Fiscal Year 2015 Homeland Security Grant.

ADOPTED, Resolution 2016-100. Motion: Roen/Huebner/Unanimous Roll Call Vote: 5/0

8. PUBLIC WORKS/TRANSPORTATION - TIM BEALS

- 8.A. Resolution approving proposed budget for the CalRecycle City/County Payment Program for Fiscal Year (FY) 2016/2017 and adopt the attached budget.

The Board moved to adopt the resolution approving proposed budget for the CalRecycle City/County Payment Program for Fiscal Year (FY) 2016/2017 and adopt the attached budget.

ADOPTED, Resolution 2016-101. Motion: Huebner/Roen/Unanimous Roll Call Vote: 5/0

- 9.B. Approval of letter of support for Western Sierra Health Clinic's Section 330(e) Service Area Competition Application (HRSA-17-054). (CHAIR ADAMS)

Chair Adams provided background on the item explaining this is a grant the Clinic has received for decades and the Board has been asked in the past to support. He has received some feedback from the Western Frontier Medical Group requesting the Board add some additional language that allows for cooperation with different model programs within the community for delivery of emergency medical care services. Chair Adams further recommended approving the revised letter.

The Board moved to approve the letter support for Western Sierra Health Clinic's Section 330(e) Service Area Competition Application (HRSA-17-054).

APPROVED. Motion: Huebner/Schlefstein/Unanimous Roll Call Vote: 5/0

- 9.C. Appointment to the Mental Health Advisory Board. (CLERK OF THE BOARD)

The Board moved to appoint Jason Purvis to the Mental Health Advisory Board.

APPROVED. Motion: Schlefstein/Roen/Unanimous Roll Call Vote: 5/0

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11. CLOSED SESSION

- 11.A. Closed Session pursuant to Government Code Section 54957 - performance review regarding Director of Health and Human Services.
- 11.B. Closed Session pursuant to Government Code Section 54957 to consider employee discipline/dismissal/release.

The Board met in closed session from 10:50 a.m. to 12:19 p.m. County Counsel reported on both items noting direction was given to staff.

13. CORRESPONDENCE LOG

- 13.A. Response from the Sierra County Board of Supervisors to the 2015/2016 Grand Jury Report.

No action taken.

- 13.B. E-mail correspondence regarding interdistrict attendance agreements affecting Verdi, California children.

No action taken.

ADJOURN

At 12:20 p.m., with no further business, Chair Adams adjourned the meeting.

LEE ADAMS, CHAIR
BOARD OF SUPERVISORS

ATTEST:

HEATHER FOSTER
CLERK OF THE BOARD

Michelle Burr

From: Heather Foster
Sent: Friday, October 14, 2016 8:01 AM
To: Michelle Burr
Subject: FW: PW, RD, SW Standing Committee Meeting 10/17/16

Follow Up Flag: Follow up
Flag Status: Flagged

From: Tim Beals
Sent: Thursday, October 13, 2016 4:18 PM
To: Heather Foster
Cc: BOS
Subject: FW: PW, RD, SW Standing Committee Meeting 10/17/16

From: meditor@sierracountyprospect.com [mailto:meditor@sierracountyprospect.com]
Sent: Thursday, October 13, 2016 3:06 PM
To: Mary Jo Rust
Cc: Tim Beals
Subject: RE: PW, RD, SW Standing Committee Meeting 10/17/16

Please accept my resignation from this committee.
Thank you,
Laurenc L. DeVita

Laurenc L. DeVita MA
www.resilientsierra.com<http://www.resilientsierra.com>
(530) 448 9092

----- Original Message -----

Subject: PW, RD, SW Standing Committee Meeting 10/17/16
From: Mary Jo Rust <mjrust@sierracounty.ca.gov<mailto:mjrust@sierracounty.ca.gov>>
Date: Thu, October 13, 2016 2:49 pm
To: " (rickyross@intermountaindisposal.com<mailto:rickyross@intermountaindisposal.com>)"
<rickyross@intermountaindisposal.com<mailto:rickyross@intermountaindisposal.com>>, Bob Perreault
<Bobperreault@countyofplumas.com<mailto:Bobperreault@countyofplumas.com>>, "Candice Ross
(candiceross@intermountaindisposal.com<mailto:candiceross@intermountaindisposal.com>)"
<candiceross@intermountaindisposal.com<mailto:candiceross@intermountaindisposal.com>>, "City of Loyalton
(cityofloyalton@digitalpath.net<mailto:cityofloyalton@digitalpath.net>)"
<cityofloyalton@digitalpath.net<mailto:cityofloyalton@digitalpath.net>>,"
"craigmorgan@avalex.info<mailto:craigmorgan@avalex.info>"
<craigmorgan@avalex.info<mailto:craigmorgan@avalex.info>>, David Prentice