



Robert Burroughs, District 1
Tom Walker, District 2
Pati Nolen, District 3, Vice Chair
Matt Hansen, District 4, Chairman
Greg Jones, District 5

Gabriel Hydrick
Chief Administrator

Margaret Long
County Counsel

Sean Houghtby
Clerk of the Board
(530) 527-3287

9:00 AM CALL TO ORDER / PLEDGE OF ALLEGIANCE

Present: Supervisor Greg Jones, Supervisor Rob Burroughs, Vice Chair Pati Nolen, and Chairperson Matt Hansen
ABSENT: Supervisor Tom Walker

Chairman Hansen presided. Present in the chambers were Clerk of the Board Sean Houghtby by Deputy Mary DiMaggio, County Counsel Margaret Long by Deputy Andrew Plett, and Chief Administrator Gabriel Hydrick.

PUBLIC COMMENT

A resident led prayer.

A resident commented on the upcoming fire season and requests the gate on Farquar Road to be open.

A resident commented on psychopaths.

Discussion took place among Supervisors Burroughs and Hansen regarding the first amendment rights.

A resident commented on the Board's relationships and struggles with leadership.

A resident commented on the Cameron Hooker trial, the concerns on drugs, low employment in the County and encourages the public to purchase stock in cannabis.

A resident commented on the concerns with the County Board of Supervisors and with comments from previous speakers.

A resident commented on the leadership of the Chair and the tension among the supervisors and encouraged them to work together.

A resident commented on the police report made regarding Supervisor Nolen and perception regarding consensus.

A resident commented on police report made about Supervisor Nolen.

Chairman Hansen commented on the police report made about Supervisor Nolen.

ANNOUNCEMENT OF AGENDA CORRECTIONS

The clerk announced Consent Item #10 will be heard after Regular Item #15 and Regular Item #13 has been withdrawn by department.

PREVIOUS REPORTABLE ACTIONS FROM CLOSED SESSION

Deputy County Counsel Andrew Plett read the Previous Report Out from Closed Session for the 4/8/25 meeting.

38. CLOSED SESSION 25-0531 a) CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION (54956.9(d) (2) (one case)).

Report Out: Direction given to staff.

39. CLOSED SESSION 25-0517 a) PERSONNEL / PUBLIC EMPLOYEE APPOINTMENT OR EMPLOYMENT (Government Code Section 54957) Title: Interim Director of Public Works.

Report Out: Direction given to staff.

40. CLOSED SESSION 25-0317 a) PERSONNEL / PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code Section 54957) Title: Director of Planning (New Appointment Onboarding)

Report Out: Onboarding completed.

BOARD OF SUPERVISORS STANDING AND AD HOC COMMITTEE

Public Works Committee (Standing) (Hansen, Walker) - Met last week.

Veterans Halls Advisory Committee (Standing) (Burroughs, Jones) - Not met.

Public Safety Tax Initiative Working Group (Hansen, Jones) - Not met.

Personnel Procedures & Guidelines Ad Hoc Committee (Burroughs, Walker) - Not met.

REPORTS OF MEETINGS ATTENDED INCLUDING AB1234

Supervisor Jones - Meeting with Fire Chief Monty Smith at the Tehama-Glenn Unit and met with Corning City Manager Brant Mesker announced he will have a secondary office if the public would like to meet with him.

Supervisor Burroughs - Public Works Meeting.

Supervisor Nolen - Round-Up Parade.

Chairman Hansen - Tour at Social Services Department and Behavioral Health Board Meeting.

ANNOUNCEMENTS BY COUNTY DEPARTMENTS

Interim Public Works Director Will Pike announced the department's needs and expectations for the future Public Works Director.

Social Services Director Bekkie Emery announced there will be Children's Memorial Flag

Raising at 8:30am at the Social Services Department and 10:00am at the Corning City Hall.

CONSENT AGENDA

Approval of the Consent Agenda.

A motion was made by Vice Chair Nolen, seconded by Supervisor Jones, to approve the Consent Agenda #1-9. The motion carried by the following vote:

RESULT: APPROVED THE CONSENT AGENDA

MOVER: Pati Nolen

SECONDER: Greg Jones

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

1. **GENERAL WARRANT REGISTER - 3/30/25 - 4/5/25** **25-0592**
2. **ADMINISTRATION** **25-0620**
 - a) AGREEMENT - Approval and authorization for the Chairman to sign Amendment No. 2 to the Agreement with Adams Ashby Group, Inc. (Purchasing Agreement #318PA20 amended by Misc. Agreement #2021-65) to provide grant implementation services for CDBG-CV programs administered through California Housing and Community Development, thereby increasing the maximum amount of agreement by \$16,000, bringing the total amount not to exceed to \$94,135.
Enactment No: MISC. AGR 2025-090
3. **AUDITOR'S CLAIMS** **25-0634**
 - a) Court Operations, 2026-53221, Benjamin Magid., \$2,288.
 - b) Court Operations, 2026-53221, Borges Law Office Inc., \$1,072.
 - c) Social Services, 5013-53280, IHSS MOE 04/2025, \$213,360.50.
 - d) Auditor-Controller, 2009-555215, State Treasurer-Cash Management, \$23,122.50.
 - e) Auditor-Controller, 2009-555210, State Treasurer-Cash Management, \$156,990.
4. **BOARD OF SUPERVISORS - Park Fire Emergency Continuation** **25-0512**
 - a) Determine that there is a need to continue the local health emergency proclamation issued by the Tehama County Public Health Officer, proclaiming the existence of the local emergency in Tehama County caused conditions of peril.
5. **COMMITTEES & COMMISSIONS / SPECIAL DISTRICT** **25-0594**
 - a) SOLID WASTE INDEPENDENT HEARING PANEL - One (1) appointment to fill the vacancy of Jim Simon for Technical Expert Representative with said term expiring 2/28/2026 (Interested Person: Will Pike).
6. **HEALTH SERVICES AGENCY / MENTAL HEALTH** **25-0612**
 - a) AGREEMENT - Approval and authorization for the Executive Director to sign the Amendment #1 to the Misc. Agreement #2024-360 with Community Behavioral Health for the purpose of locating and arranging for locum tenens Licensed Marriage

and Family Therapist, Licensed Social Worker, Associate Marriage and Family Therapist, Associate Clinical Social Worker, Nurse Practitioner, Physician's Assistant, Doctor of Medicine (MD), and Doctor of Osteopathic ("D.O.") to provide behavioral health therapy or medical services for the rates as set forth in Exhibit "B" with maximum amount not to exceed of \$1,500,000, effective 12/1/24 and shall be extended until 6/30/26 (*Subject to receipt of required insurance documentation*).

Enactment No: MISC. AGR 2025-091

7. PLANNING DEPARTMENT 25-0595

a) Adoption of a finding that Lot Line Adjustment #25-01 is categorically exempt from CEQA under the Class 5 Categorical Exemption (California Code of Regulations, title 14, section 15305, subdivision (a)); and

b) Adoption of the findings relative to Lot Line Adjustment #25-01 as set forth in this staff report and Approval of Lot Line Adjustment #25-01.

8. SHERIFF'S OFFICE 25-0556

a) TRANSFER OF FUNDS: SHERIFF, B-52 - From Public Safety (106-301900) to Contingency (2002-59000), \$58,095; and From Contingency (2002-59000) to Maintenance of Equipment (2032-53170), \$58,095 (**Requires a 4/5's vote**).

9. SHERIFF'S OFFICE 25-0607

a) TRANSFER OF FUNDS: SHERIFF; B-55 - From CALAIM (2032-4505723), to Contingency (2002-59000), \$17,110; and From Contingency (2002-59000) to Professional/Special Services (2032-53230), \$17,110 (**Requires a 4/5's vote**).

REGULAR AGENDA

11. BOARD OF SUPERVISORS 25-0658

a) Approval and authorization for the Chair to sign a letter of support for Crane Mills to participate in CAL FIRE's 2025 Business and Workforce Development Grant Program.

Administrative Services Director Tom Provine introduced the Crane Mills Resource Manager and District Manager for the Resource Conservation District to discuss the project and the impact of the letter.

Chairman Hansen discussed his support of the grant and to assist on the rebuilding the industry.

RESULT: APPROVE

MOVER: Pati Nolen

SECONDER: Rob Burroughs

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

12. BOARD OF SUPERVISORS 25-0659

a) Approval and authorization for the Chair to sign a letter of support the Resource Conservation District of Tehama County to apply for the 2025-2026 California Fire Safe Council County Coordinator Grant Project and serve as the grant

Subrecipient.

District Manager for Resource Conservation District discussed the grant for Tehama County to apply for the 2025-2026 California Fire Safety Council Coordinator Grant Project and the implementation.

RESULT: APPROVE

MOVER: Pati Nolen

SECONDER: Greg Jones

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

13. DISTRICT ATTORNEY / PURCHASING - District Attorney Matthew Rogers 25-0615

~~a) TRANSFER OF FUNDS: DISTRICT ATTORNEY, B-56 - From Interfund Revenue (2007-461070) to Contingency (2002-59000), \$150,000; and From Contingency (2002-59000) to Vehicles (2007-57605), \$150,000 (Requires 4/5's vote).~~

~~b) BID WAIVER:~~

~~1) Request to adopt the finding that California State Contract 1-22-23-23D with Winner Chevrolet for the acquisition of (2) new Chevrolet Tahoes meets all Tehama County bidding criteria and allow the County to take advantage of special low pricing without the time and expense involved with conducting a formal bid process~~

~~2) Request to find it in the best interest of the County to waive the formal bid process for the acquisition of two (2) Chevrolet Tahoes, new based on the finding~~

~~c) Authorization for the Purchasing Agent to sign a purchase order to Winner Chevrolet for the acquisition of two (2) new Chevrolet Tahoes in the amount of \$123,880.28~~

RESULT: *WITHDRAWN by Department*

14. PUBLIC WORKS / PERSONNEL - Interim Director Will Pike 25-0603

a) Approval to appoint the candidate as a Public Works Inventory Controller at Salary Range 26, Step C, effective 5/4/25 or upon successful completion of all pre-employment requirements.

Interim Public Works Director Will Pike read the qualification for the candidate for hire. Sharon Novak stated she is in full support of this item.

RESULT: APPROVE

MOVER: Pati Nolen

SECONDER: Rob Burroughs

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

9:58 A.M. RECESS to convene as the In-Home Supportive Services Public Authority

15. TEHAMA COUNTY IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY - Social Services Director Bekkie Emery 25-0617

a) Approval and authorization for the Executive Director of Public Authority to sign and submit the In-Home Supportive Services Public Authority/Non-Profit Consortium Rate change package, which notifies California Department of Social Services of the \$.25 wage increase for In-Home Supportive Services providers from \$17.50 to \$17.75 per hour plus estimated payroll taxes, effective 7/1/25.

Social Services Director Bekkie Emery discussed phase 2 of the wage increase for the In-Home Supportive Services providers.

In response to Supervisor Burroughs, Mrs. Emery confirmed there are approximately 1,100 employees and total of 1,400 recipients and discussed there are no grants available for this program.

Jessica Clark read a statement by a fellow employee regarding the increase with hours cut.

In response to Ms. Clark, Mrs. Emery explained the hours are based on the individual and wages are not a factor.

RESULT: APPROVE

MOVER: Pati Nolen

SECONDER: Greg Jones

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

Enactment No: IHSS AGR 2025-001

10:08 A.M. ADJOURN to reconvene as the Tehama County Board of Supervisors

10. SOCIAL SERVICES

25-0611

a) AGREEMENT - Board confirmation of County Fiscal Letter 24/25-51 from the California Department of Social Services providing the Preliminary Fiscal Year 2024-25 Maintenance of Effort Requirement for the In-Home Supportive Services Program in the amount of \$2,560,326 and authorization for the Auditor's Office to pay invoices up to this amount.

Social Services Bekkie Emery discussed the IHSS regular billing cycle required by the state and stated this is to streamline the process.

In response to Supervisor Burroughs, Mrs. Emery discussed the 4% annual increase from the State of California.

RESULT: APPROVE

MOVER: Pati Nolen

SECONDER: Rob Burroughs

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

Enactment No: MISC. AGR 2025-092

16. SHERIFF / PERSONNEL - Sheriff Dave Kain

25-0628

a) OTHER THAN "A" STEP - Approval to appoint applicant as Sheriff's Correctional

Deputy, Range 32, Step 5, upon successful completion of all pre-employment requirements.

RESULT: APPROVE
MOVER: Pati Nolen
SECONDER: Rob Burroughs
AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen
ABSENT: Supervisor Walker

17. SHERIFF / PERSONNEL - Sheriff Dave Kain 25-0629

a) OTHER THAN "A" STEP - Approval to appoint applicant as Sheriff's Animal Regulation Officer, Range 19, Step 4, upon successful completion of all pre-employment requirements.

RESULT: APPROVE
MOVER: Pati Nolen
SECONDER: Rob Burroughs
AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen
ABSENT: Supervisor Walker

18. PROBATION - Chief Probation Officer Pam Gonzalez 25-0596

a) OTHER THAN "A" STEP - Approval to appoint the applicant as Deputy Probation Officer II, Range 33 Step C, effective 4/28/25, or upon successful completion of all pre-employment requirements.

RESULT: APPROVE
MOVER: Rob Burroughs
SECONDER: Greg Jones
AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen
ABSENT: Supervisor Walker

19. PROBATION / PERSONNEL - Chief Probation Officer Pam Gonzalez 25-0418

a) Approval of the revised classification specifications for Juvenile Detention Facility Counselor I, Juvenile Detention Facility Counselor II, and Supervising Juvenile Detention Facility Counselor, within the Peace Officers' Association (POA) Bargaining unit, and the Juvenile Detention Facility Superintendent, within the Law Enforcement Management Association (LEMA) Bargaining Unit, effective 4/8/25.

Chief Probation Officer Pam Gonzalez discussed changes for reclassification of the position to reflect the work performed in the Juvenile Hall.

RESULT: APPROVE
MOVER: Greg Jones
SECONDER: Pati Nolen
AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen
ABSENT: Supervisor Walker

b) RESOLUTION - Adoption of a resolution to amend the FY 24-25 Personnel Allocation List (PAL), (Reso #2024-080), by deleting twenty three (23.00 FTE) Juvenile Detention Facility Counselor I/II allocations and adding twenty three (23.00 FTE)

Juvenile Detention Officer I/II allocations, deleting four (4.00 FTE) Supervising Juvenile Detention Facility Counselor allocations and adding four (4.00 FTE) Supervising Juvenile Detention Officer allocations, and deleting one (1.00 FTE) Juvenile Detention Facility Superintendent allocation and adding one (1.00 FTE) Juvenile Detention Superintendent allocation, effective 4/8/25.

RESULT: APPROVE

MOVER: Rob Burroughs

SECONDER: Pati Nolen

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

Enactment No: RES NO. 2025-028

20. PROBATION / PERSONNEL - Chief Probation Officer Pam Gonzalez 25-0605

a) Approval of the new classification specification of Legal Secretary Supervisor - Probation, within the Joint Council bargaining unit, effective 4/22/25.

In response to Supervisor Burroughs, Chief Probation Officer Pam Gonzalez discussed the cost savings for the position for the Legal Secretary Supervisor position.

In addition, Ms. Gonzalez thanked the Personnel department.

RESULT: APPROVE

MOVER: Pati Nolen

SECONDER: Greg Jones

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

b) RESOLUTION - Adoption of a resolution amending Resolution 2024-080, the FY 2024/25 Position Allocation List (PAL), by adding 1.00 FTE Legal Secretary Supervisor - Probation allocation and deleting one (1.00 FTE) Deputy Probation Officer I/II allocation, effective 4/22/25.

RESULT: APPROVE

MOVER: Pati Nolen

SECONDER: Greg Jones

AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen

ABSENT: Supervisor Walker

Enactment No: RES NO. 2025-029

21. ADMINISTRATION - Chief Administrator Gabriel Hydrick 25-0166

a) INFORMATIONAL PRESENTATION - Regarding the current Strategic Plan for Tehama County.

b) Discussion and possible Board direction for future action.

Chief Administrative Officer Gabriel Hydrick gave a presentation regarding the Strategic Plan for Tehama County.

In response to Chairman Hansen, Mr. Hydrick explained the overall status and a future plan for the strategic plan.

Jessica Clark questioned the goals and objectives and expressed her disappointment in the presentation.

Discussion took place regarding economic development and opportunities within Tehama County.

Mr. Hydrick proposed a workshop for the strategic plan after the adopted budget has been in mid-to-late October to make any adjustments as needed and looking forward to the next year.

Chairman Hansen requested a study session to be brought forward in late-October and to adopt the necessary software (Consensus 4-0).

22. ADMINISTRATION / PUBLIC WORKS - Chief Administrator Gabriel Hydrick 25-0666

a) AGREEMENT - Approval and authorization for the Chairman to sign the agreement with NorthStar for the purpose of Road Commissioner services for the Tehama County Public Works Department, in an amount not to exceed \$100,000, effective from 4/22/25 through 10/22/25 (subject to receipt of required insurance documentation).

Chief Administrative Officer Gabriel Hydrick discussed the agreement with NorthStar for the purpose of the Road Commissioner services.

Discussion took place regarding the Road Commissioner duties and bargaining unit MOU.

Jessica Clark commented not in favor of the agreement and is in favor of hiring from within the department.

Interim Public Works Director Will Pike suggested separating the roles of the Public Works Director and Road Commissioner duties and recommended Shawn Furtado as Road Commissioner.

Public Works Finance Manager Danielle Peterson stated there was no communication with the department regarding the contract and expressed her concerns with financial amount.

In response to Chairman Hansen, Deputy Andrew Plett explained the amount not to exceed and the contract being temporary.

Deputy Director Jessica Riske-Gomez discussed other alternatives and temporary solutions.

Public Works employee expressed his disappointment in undervaluing employees and not in favor of the contract.

Martha Kleykamp commented on the issues with Closed Session items and not in favor of the contract.

Chairman Hansen closed public comment at 11:35am.

Discussion took place regarding Board direction from Closed Session and meetings with Public Works staff.

Motion was made by Supervisor Burroughs to table this item, seconded by Supervisor Nolen.

Amended motion was made by Chairman Hansen to approve the item, seconded by Supervisor Jones.

RESULT: DENY
MOVER: Matt Hansen
SECONDER: Greg Jones
AYES: Supervisor Jones, and Chairperson Hansen
NAYS: Supervisor Burroughs, and Vice Chair Nolen
ABSENT: Supervisor Walker

~~_____ b) Request appointment of Robin Kampmann of NorthStar as Interim Road
_____ Commissioner, effective immediately.~~

23. PERSONNEL / ADMINISTRATION - Personnel Director Coral Ferrin 25-0572

a) AGREEMENT - Approval and authorization the Personnel Director to sign the agreement with PHI Health LLC for the purpose of Tehama County employees an opportunity to enroll in a program providing air ambulance transportation, effective 4/22/25.

In response to Supervisor Burroughs, Personnel Director Coral Ferrin discussed the discounted rates of the agreement for individuals.

RESULT: APPROVE
MOVER: Pati Nolen
SECONDER: Greg Jones
AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen
ABSENT: Supervisor Walker
Enactment No: MISC. AGR 2025-093

CLOSED SESSION

No public comment.

11:43 A.M. RECESS

1:30P.M. RECONVENE

1:30 P.M.

1:31 P.M. RECESS to convene as the Tehama County Board of Equalization

**24. BOARD OF EQUALIZATION - County Assessor Burley Phillips and 25-0477
Principal Appraiser Patrick Archer**

a) Assessment Appeal No. 04-2023, Alejandro Mendoza - Hearing on the Appeal

The clerk affirmed all individuals who testified before the Board.

Principal Appraiser Patrick Archer presented the assessment appeal for Alejandro Mendoza.

Alejandro Mendoza explained the sale of the property, and discussed the estimated costs of construction, utilities, loans and sales.

In response Supervisor Jones, Mr. Archer discussed the differences and reduction of value.

In response to Chairman Hansen, Mr. Archer explained the assessed value of the property today.

RESULT: APPROVE
MOVER: Pati Nolen
SECONDER: Greg Jones
AYES: Supervisor Jones, Supervisor Burroughs, Vice Chair Nolen, and Chairperson Hansen
ABSENT: Supervisor Walker

1:48 P.M. ADJOURN to reconvene as the Tehama County Board of Supervisors
Supervisor Jones leaves at 1:47pm, returns 1:50pm.

REPORTABLE ACTIONS FROM CLOSED SESSION

25. CLOSED SESSION 25-0665 a) CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION (Paragraph (1) of subdivision (d) of Section 54956.9) Name of case: Ford v. County of Tehama, 24CI-000234.

Report Out: Board voted unanimously to approve settling all claims in this motor vehicle accident case for \$25,500.

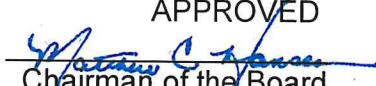
FUTURE AGENDA ITEMS

Supervisor Burroughs requested a discussion and establishment of a Budget Ad Hoc (Consensus 3-1).

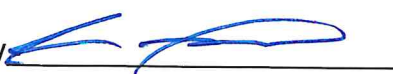
ADJOURN

1:58P.M. There being no further business before the Board, the meeting was adjourned.

ATTEST: April 28, 2025

APPROVED

Chairman of the Board
of Supervisors

SEAN HOUGHTBY, Clerk
of the Board of Supervisors

by  Deputy

The Board of Supervisors must prioritize the public's interests above personal agendas. Under Supervisor Hansen's leadership as chair, the dynamics have notably changed since former Supervisor John Leach held that role. Given Mr. Leach's medical conditions, it's understandable that Mr. Hansen felt the need to adopt a more authoritative stance than his title as vice chair might imply.

However, it is imperative for the Board to function collaboratively and respectfully. The escalating tension between Mr. Hansen and Patty Nolan needs to be addressed proactively. Furthermore, it would greatly benefit Mr. Hansen to engage in open dialogue with his fellow Board members, rather than deflecting criticism and using Mr. Walker as a barrier.

For the advancement of Tehama County, I firmly believe a change in leadership is necessary. This shift can cultivate a more positive environment, allowing for a focus on effective governance instead of ongoing disputes. The citizens of Tehama County deserve a Board that truly represents their interests and works together in harmony.

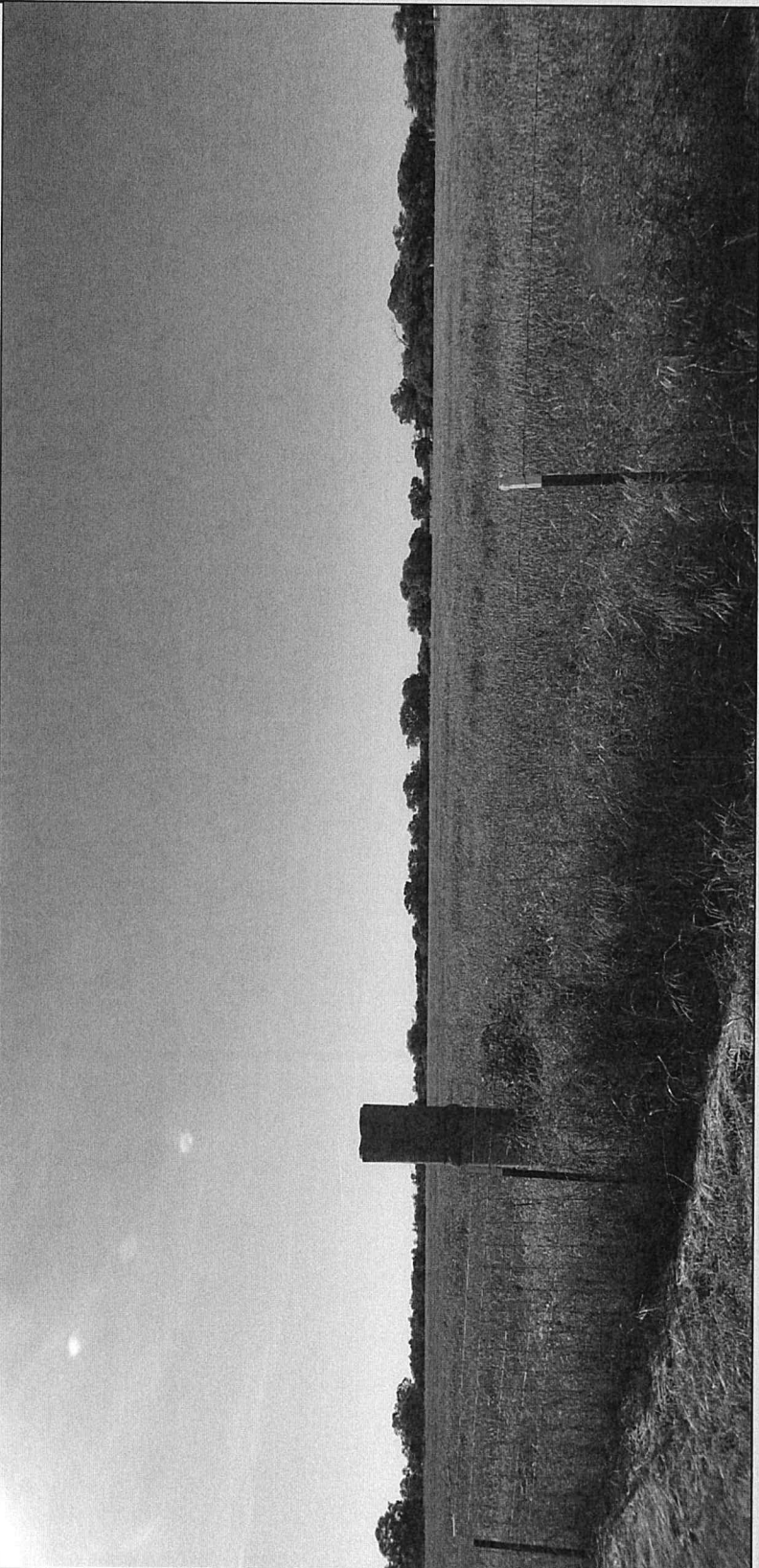


The Appeals Process for the Tehama County Assessor's Office

Presented by Patrick Archer
Principal Appraiser, Tehama County Assessor's Office

Tehama County Board of Assessment Appeals

Applicant:	Alejandro Mendoza
Assessors Parcel Number:	063-200-033
Application Number:	4-2023
Appraisal Date:	9/11/2020
Assessor's Opinion of Value:	\$120,000
Applicant's Opinion of Value	\$60,000
Appraiser:	Patrick Archer, Principal Appraiser

Subject Property	
APN:063-200-033	Hermosa and Truckee Ave, Gerber, CA
	

Value History

- The subject sold for a confirmed sales price of \$60,000 on September 11, 2020. The sale was direct from seller. The property was not exposed to the open market.
- The property was reviewed by the assessors office in May, 2021. The purchase price was rejected due to being below the market range. The property was appraised for \$120,000 based on comparable sales. Price per acre was the best unit of comparison. Adjustments were made for miscellaneous improvements.
- An appeal was filed on July 18, 2023 challenging the base year value that was established at the sales date.
- In March 2024, Mr. Mendoza met with the assessor's staff to discuss the assessed value of the property. During the meeting, we reviewed the comparable sales that were used in the valuation and discussed the definition of market value. Mr. Mendoza did not present any evidence or information to indicate that the valuation was incorrect.

Value History Cont.

- In January 2025 I called Mr. Mendoza to ask if he had any information to support a lower value. We again reviewed the comparable sales and definition of market value. Mr. Mendoza acknowledged that he did not have any data to support a reduction in value.
- On February 24, 2025 since we have not being able to resolve the issues this appeal was scheduled for a hearing.
- On April 8, 2025, we reached out to Mr. Mendoza once more to confirm whether he would attend the upcoming hearing and if he had any supporting data. He confirmed that he would attend the hearing but stated that he did not have any evidence to present. Despite multiple discussions, we have been unable to reach an agreement regarding the value. Mr. Mendoza has not submitted any documentation or information to refute the current assessment.

Subject Description

Property Location:	Hermosa and Truckee Ave, Gerber, CA	Shape:	Mostly Rectangular, Corner lot
Acres:	14.13	Topography:	Mostly Level
Zoning:	AG-3 (5 Acre Minimum)	Water:	El Camino Water District
Power:	At street	Access:	Paved
Soil Class:	Class 2	Highest & Best Use:	Farm Ground with Homesite Potential
Creek:	Southern Boundary of property : Truckee Creek		

Aerial of Subject



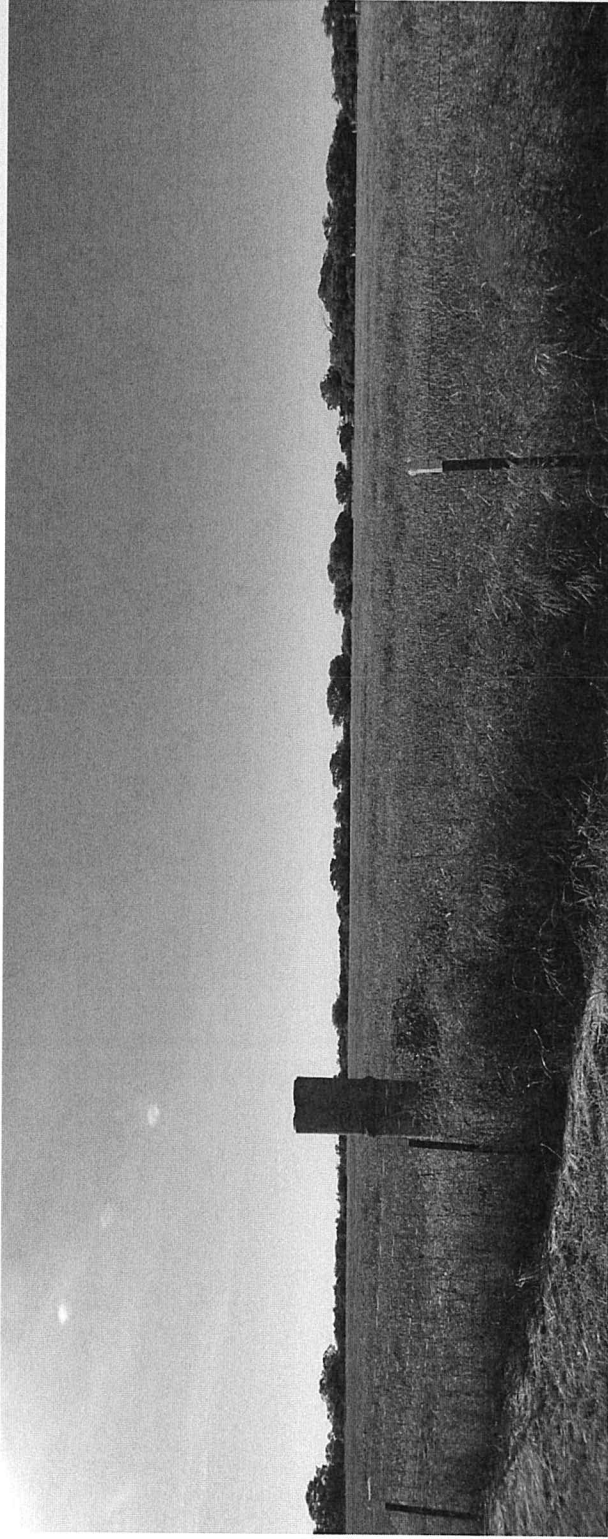
Sales Comparison Approach

1. **The Market or Sales Comparison Approach** (the preferred approached)

- This approach takes sales of similar properties and compares them to the subject.
- The appraiser makes necessary adjustments for the differences between the comparables and the subject property.
- The best unit of comparison for rural residential farm ground is price per acre.

Subject Property

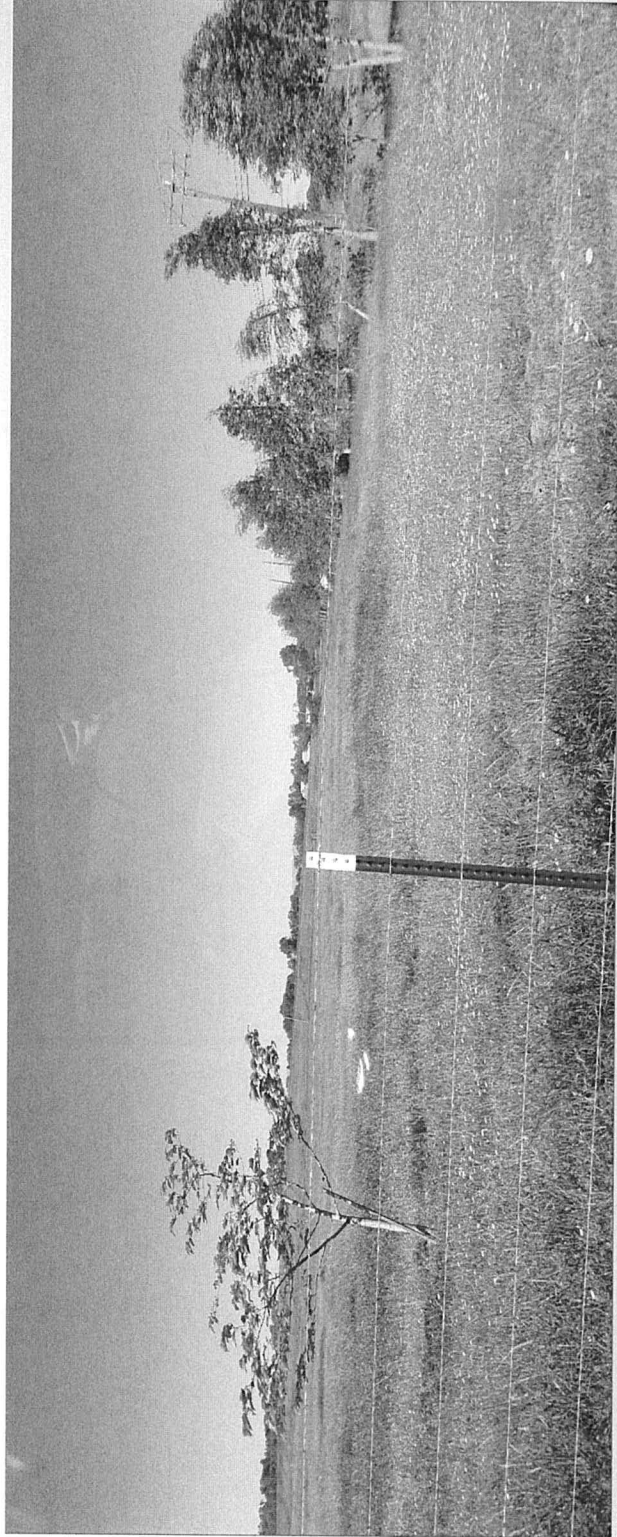
APN	Address	Date	Sale Price	Acres	\$/acre	Power	Topo.	Soil Class	Misc. Imps
Subject 063-200-033	Hermosa	9/11/2020	\$60,000	14.13	\$4,246	Power at Rd	Level	Class 2	N/A



The property is vacant farm ground with class 2 soils and El Camino Water. It has homesite potential. Power is available at the road. Truckee Creek is at the south end of the property.

Comparable Sales - #1

APN	Address	Date	Sale Price	Acres	\$/acre	Power	Topo.	Soil Class	Misc. Imps
1 075-240-014	Gaylord	7/21/2020	\$110,000	10.00	\$11,000	Power at Rd	Level	Class 4	N/A



Vacant rural residential homestead with class 4 soils. Power is available at the road. No irrigation.

Comparable Sales - #2

		Sale							
APN	Address	Date	Price	Acres	\$/acre	Power	Topo.	Soil Class	Misc. Imps
2	063-180-034,035	Pomona	8/29/2019	\$160,000	16.25	\$9,538	Has Power	Level	Class 2-3 Barn



Farm ground with Class 2 & 3 Soils. It has an old barn in poor condition with power.

Comparable Sales - #3

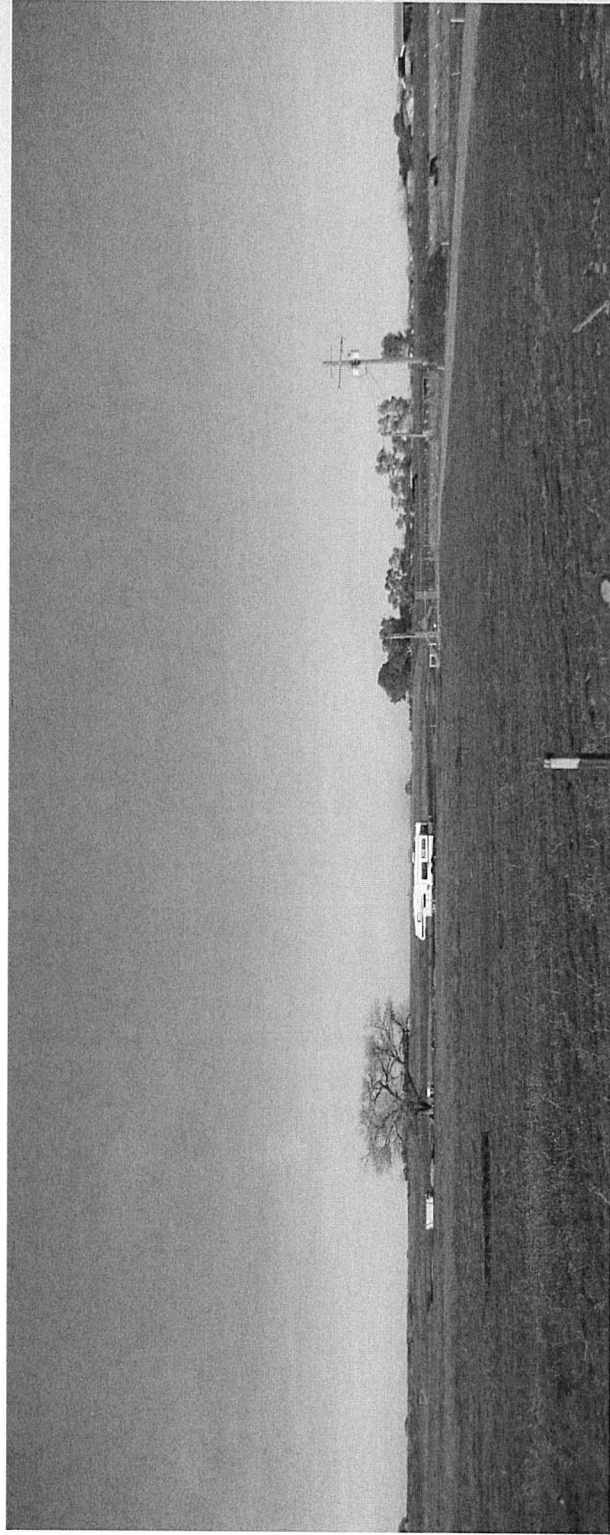
Sale									
APN	Address	Date	Price	Acres	\$/acre	Power	Topo.	Soil Class	Misc. Imps
3	064-020-008	Hwy 99W	4/8/2019	\$110,000	10.00	\$10,000	Has Power	Level	Class 3 Well & Septic



Farm ground and homesite with well and septic. Class 3 soils. It has power.

Comparable Sales - #4

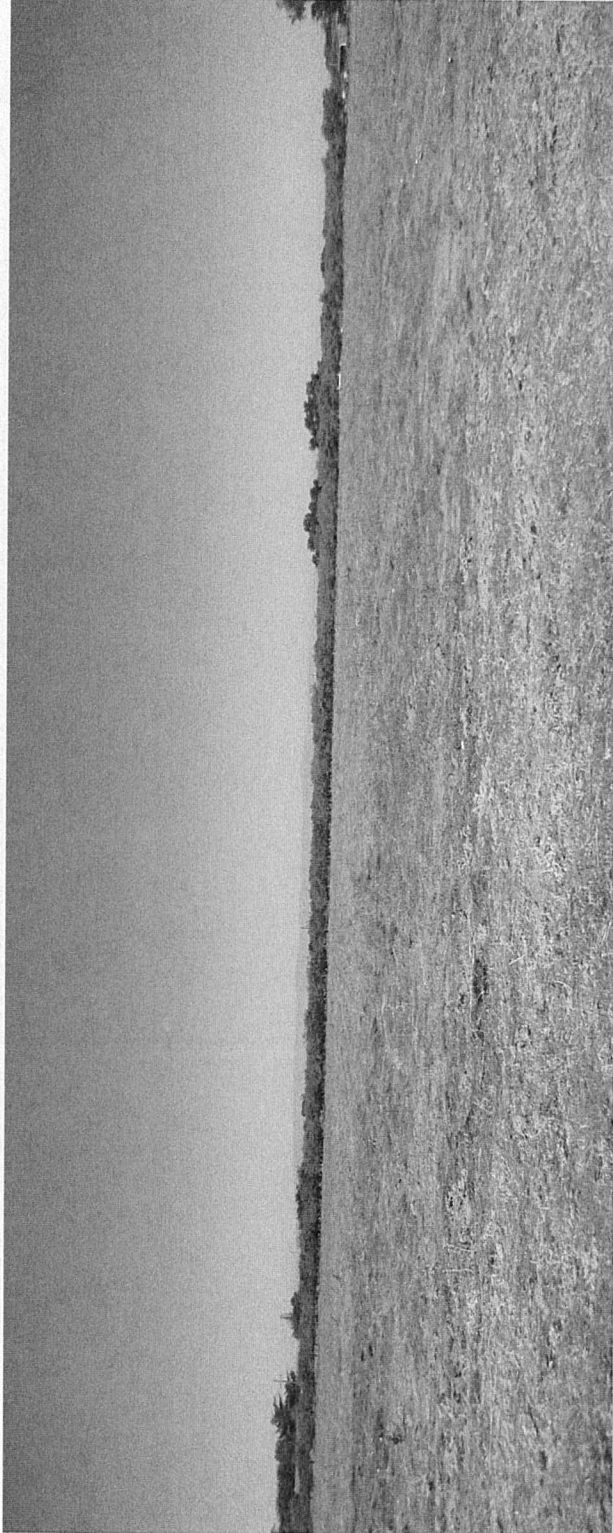
		Sale							
APN	Address	Date	Price	Acres	\$/acre	Power	Topo.	Soil Class	Misc. Imps
4 087-220-027	Liberal	1/28/2019	\$90,000	10.00	\$9,000	Power at Rd	Level	Class 2	None



Farm ground with small shed. It has class 2 soils. Power is available at the road.

Comparable Sales - #5

APN	Address	Date	Sale		Acres	\$/acre	Power	Topo.	Soil Class		Misc. Imps
			Price						Class 2	Class 2	
5	067-291-042 Santa Clara	2/8/2019	\$84,000		9.59	\$8,759	Power at Rd	Level			None



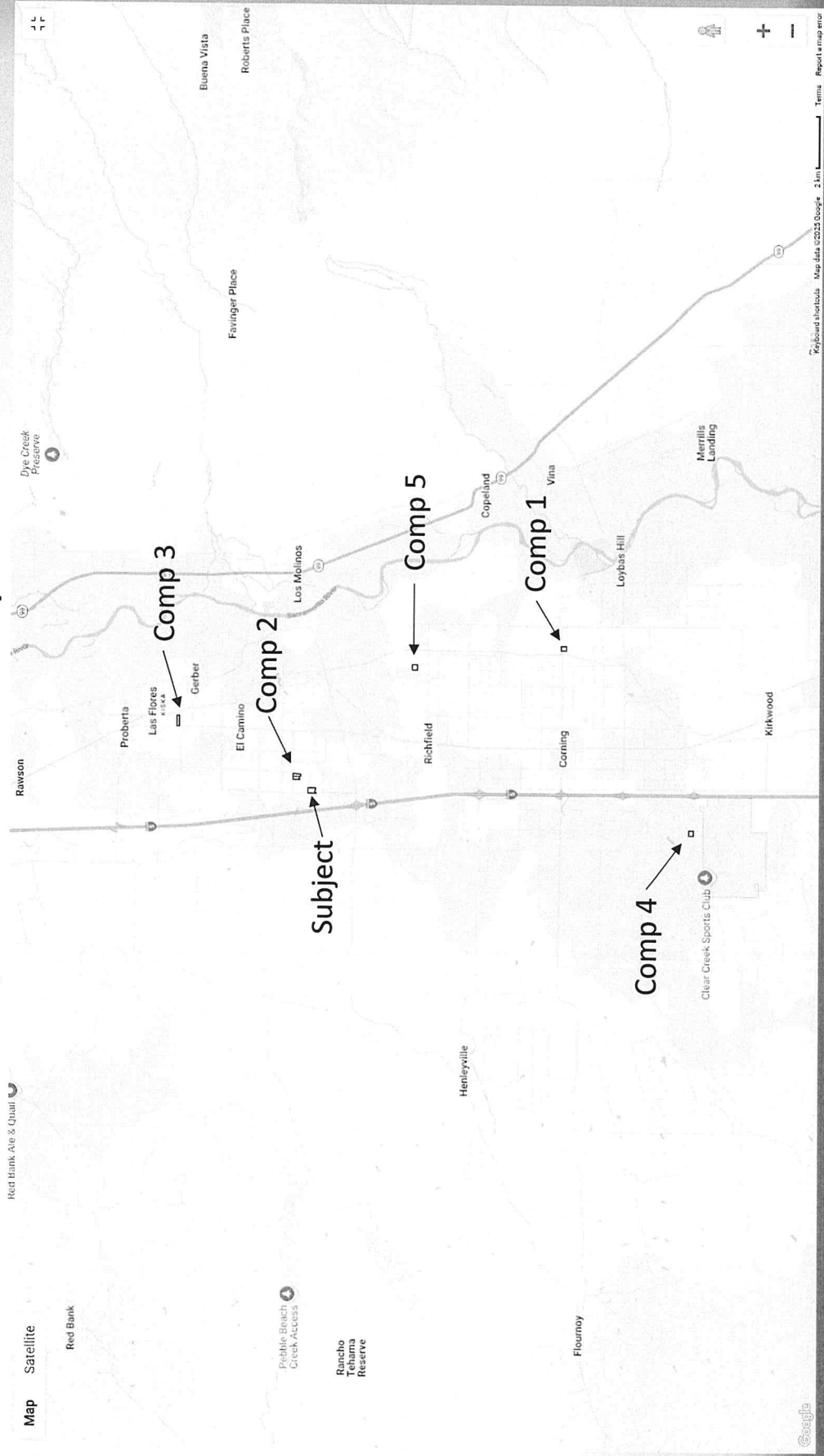
Farm ground with class 2 soils. Power is available at the road.

Comparable Sales

	APN	Address	Date	Sale Price	Sales Price Adjustment	Acres	\$/acre	Power	Topo.	Soil Class	Misc. Improvements
1	075-240-014	Gaylord	7/21/2020	\$110,000	\$0	10.00	\$11,000	Power at Rd	Level	Class 4	None
2	063-180-034,035	Pomona	8/29/2019	\$160,000	-\$5,000	16.25	\$9,538	Has Power	Level	Class 2-3	Barn in Poor Cond
3	064-020-008	Hwy 99W	4/8/2019	\$110,000	-\$10,000	10.00	\$10,000	Has Power	Level	Class 3	Domestic Well & Septic
4	087-220-027	Liberal	1/28/2019	\$90,000	\$0	10.00	\$9,000	Power at Rd	Level	Class 2	None
5	067-291-042	Santa Clara	2/8/2019	\$84,000	\$0	9.59	\$8,759	Power at Rd	Level	Class 2	None
Subject Sale Price	063-200-033	Hermosa	9/11/2020	\$60,000	\$0	14.13	\$4,246	Power at Rd	Level	Class 2	None
Appraiser's Opinion of Value	063-200-033	Hermosa	9/11/2020	\$120,000 (Rounded)	\$0	14.13	\$8,493	Power at Rd	Level	Class 2	None

The subject property is vacant farm ground with class 2 soils and El Camino Water. Power is available at the road. Appraised on a per acre basis with a conservative approach due to the larger acreage.

Map Of The Comparables



Conclusion:

- The subject property sold on 09/11/2020 for \$60,000.
- Sale was direct from seller. It was not exposed to the open market.
- Subject is level, farm ground with power located at edge of property and in the El Camino Water District. It has class 2 soils.
- The comparable sales are all similar properties. They range in value from \$90,000 to \$160,000. Price per acre is \$8,759 to \$11,000.
- The Appraiser's opinion of value is \$120,000 (\$8,493/acre), based on the evidence provided by the comparable sales. We used a conservative approach to value this property.

Addenda

Income Approach

2. The Income Approach –

- This approach is most appropriate when the subject is an income producing property, this approach was not considered for this value conclusion.

Cost Approach

3. **The Cost Approach -**

- This approach is not applicable for vacant land. This approach was not considered.

Rule 2. The Value Concept

Authority: Section 15606, Government Code.

Reference: Sections 110, 110.1, 401, Revenue and Taxation Code; Carlson v. Assessment Appeals Board No. 1 (1985) 167 Cal.App.3d 1004; *is v. County of Santa Clara* (1989) 215 Cal.App.3d 1019.

(b) When valuing real property (as described in paragraph (a)) as the result of a change in ownership (as defined in Revenue and Taxation Code, Section 60, et seq.) for consideration, it shall be rebuttably presumed that the consideration valued in money, whether paid in money or otherwise, is the full cash value of the property. The presumption shall shift the burden of proving value by a preponderance of the evidence to the party seeking to overcome the presumption. The presumption may be rebutted by evidence that the full cash value of the property is significantly more or less than the total cash equivalent of the consideration paid for the property. A significant deviation means a deviation of more than 5% of the total consideration.

Rule 4. The Comparative Sales Approach to Value

Authority: Section 15606, Government Code.

Reference: Sections 110, 110.1, 110.5 and 401, Revenue and Taxation Code; and Article XIII A, Sections 1 and 2, California Constitution.

When reliable market data are available with respect to a given real property, the preferred method of valuation is by reference to sales prices.

Revenue and Taxation Code 110 and 110.1

- 110. “full cash value” or “fair market value” means the amount of cash or its equivalent that property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other, and both the buyer and the seller have knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used, and of the enforceable restrictions upon those uses and purposes.
- For purposes of determining the “full cash value” or “fair market value” of real property, other than possessory interests, being appraised upon a purchase, “full cash value” or “fair market value” is the purchase price paid in the transaction unless it is established by a preponderance of the evidence that the real property would not have transferred for that purchase price in an open market transaction
- 110.1. Property is reappraised for one of two reasons, change of ownership or completion of new construction.

- Rule 264. Base Year Value Corrections.
- (a) Notwithstanding any other provision of the law, any error or omission in the determination of a base year value pursuant to paragraph (2) of subdivision (a) of Section 110.1 of the Revenue and Taxation Code, including the failure to establish that base year value or the determination of a change in ownership, which does not involve the exercise of an assessor's judgment as to value, shall be corrected in any assessment year in which the error or omission is discovered.
- (1) The existence of a clerical error shall be proved by a preponderance of the evidence, except that if the correction is made more than four years after July 1 of the assessment year for which the base year value was first established, the clerical error shall be proved by clear and convincing evidence, including the papers in the assessor's office.
- (b) An error or an omission described in subdivision (a) which involves the exercise of an assessor's judgment as to value may be corrected only if it is placed on the current roll or roll being prepared, or is otherwise corrected, within four years after July 1 of the assessment year for which the base year value was first established. "The assessment year for which the base year value was first established" means the assessment year during which the assessor actually enrolls the new base year value resulting from a change in ownership or completion of new construction. An error or an omission involving the exercise of an assessor's judgment as to value shall not include errors or omissions resulting from the taxpayer's fraud, concealment, misrepresentation, or failure to comply with any provision of law for furnishing information required by Sections 441, 470, 480, 480.1, and 480.2 of the Revenue and Taxation Code, or from clerical errors.

- Rule 264. Base Year Value Corrections. (Cont)

- (c) If a correction authorized by subdivision (a) or (b) reduces the base year value, the assessor shall transmit the correction to the auditor by means of a notation on the roll and appropriate cancellations or refunds of tax shall be
- granted in accordance with Division 1, Part 9 of the Revenue and Taxation Code. If the correction increases the base
- year value, the assessor shall transmit the information regarding the correction to the auditor by means of a notation
- on the roll and appropriate escape assessments shall be imposed in accordance with Division 1, Part 2, Chapter 3, Article 4 of the Revenue and Taxation Code.
- (d) For purposes of this rule:
 - (1) "Assessment year" means an assessment year as defined in Section 118.
 - (2) "Clerical errors" means only those defects of a mechanical, mathematical, or clerical nature, not involving judgment as to value, where it can be shown from papers in the assessor's office or other evidence that the defect
- resulted in a base year value that was not intended by the assessor at the time it was determined.