



AGENDA

**for a regular meeting of the Assessment Appeals Board
Wednesday, January 21, 2026, at 10:00 a.m., in the Board Chambers,
First Floor, Eric Rood Administrative Center,
950 Maidu Avenue, Nevada City, California**

The County of Nevada will hold its regularly scheduled meeting of the Assessment Appeals Board from inside the Board Chambers, located at the Eric Rood Administrative Center, 950 Maidu Avenue, First Floor, Nevada City, CA 95959. The meeting room is accessible to people with disabilities. Anyone requiring reasonable accommodation to participate in the meeting should contact the Clerk of the Board's office by calling (530) 265-1480 at least four days prior to the meeting. TTY/Speech-to-Speech users may dial 7-1-1 for the California Relay Service.

REGULAR MEETING:

Call to order.

Pledge of Allegiance.

Corrections and/or deletions to the agenda.

Hearing Decisions.

Public Comment.

Information regarding public comment on page 4.

CONSENT CALENDAR

These items are expected to be routine and noncontroversial. They may be acted upon by the Board at one time without discussion. A Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.

1. Acceptance of Assessment Appeals Board minutes for the meeting on December 17, 2025.

Requested action: Accept minutes.

2. 2024/25 Regular Assessment Application #24-019: Katharine Elliott, Applicant. Assessment number: 830-006-365-000. Fee number: 039-100-012-000. Nevada county situs, rowboat. Applicant's opinion of value: \$11,256. Assessor's value: \$14,070. Request for approval of a written stipulation between the Assessor and Applicant to a corrected value of \$11,256 (personal property value). Findings of Fact are not requested.

Requested action: Consider and accept the proposed stipulated value.

ASSESSMENT HEARINGS

3a. 2021/22 Supplemental Assessment Application #S-639: H&S Energy LLC, Applicant. Professional Tax Appeal, Agent. Parcel number: 019-090-046-000, original assessment number: 850-000-006-000, assessment number: 980-000-304-000. Property located at 10041 Donner Pass Road, Truckee. Applicant's opinion of value: \$850,000. Assessor's value: \$1,450,000. Appeal was scheduled for hearing on October 16, 2024. Applicant's postponement request was submitted and granted at the Assessment Appeals Hearing on October 16, 2024. Waiver to Extend Hearing on Application for Changed Assessment (two-year waiver) was submitted on October 16, 2024, and approved on December 18, 2024. At the Assessment Appeals Meeting on March 19, 2025, the Board approved the continuance of this appeal to a future meeting date. Findings of fact are not requested.

Requested action: Hold hearing and make determination regarding the appeal.

3b. 2022/23 Supplemental Assessment Application #S-640: H&S Energy LLC, Applicant. Professional Tax Appeal, Agent. Parcel number: 019-090-046-000, Original assessment number: 850-000-006-000, assessment number: 980-000-304-000. Property located at 10041 Donner Pass Road, Truckee. Applicant's opinion of value: \$850,000. Assessor's value: \$1,450,000. Appeal was scheduled for hearing on October 16, 2024. Applicant's postponement request was submitted and granted at the Assessment Appeals Hearing on October 16, 2024. Waiver to Extend Hearing on Application for Changed Assessment (two-year waiver) was submitted on October 16, 2024, and approved on December 18, 2024. At the Assessment Appeals Meeting on March 19, 2025, the Board approved the continuance of this appeal to a future meeting date. Findings of fact are not requested.

Requested action: Hold hearing and make determination regarding the appeal.

4. 2022/23 Regular Assessment Application #22-034: H&S Energy LLC, Applicant. Professional Tax Appeal, Agent. Assessor's parcel number: 057-260-001-000. Property located at 10021 Combie Road, Auburn. Applicant's opinion of value: \$1,199,300. Assessor's value: \$4,130,500. Hearing scheduled for November 15, 2023. Applicant postponement request was received and granted on October 18, 2023. Hearing scheduled for March 20, 2024. Mutual postponement was requested and approved on March 8, 2024. Waiver to Extend Hearing on Application for Changed Assessment (two-year waiver) was approved on August 21, 2024. At the Assessment Appeals Meeting on March 19, 2025, the Board approved the continuance of this appeal to a future meeting date. Findings of Fact are not requested.

Requested action: Hold hearing and make determination regarding the appeal.

5a. 2022/23 Regular Assessment Application #22-036: H&S Energy LLC, Applicant. Professional Tax Appeal, Agent. Assessor's parcel number: 018-760-022-000. Property located at 12353 Deerfield Drive, Truckee. Applicant's opinion of value: \$3,087,015. Assessor's value: \$5,225,406. Appeal was scheduled for hearing on November 15, 2023. Applicant postponement request was received and granted on October 18, 2023. Appeal was scheduled for hearing on March 20, 2024. Mutual postponement was requested and approved on March 8, 2024. Waiver to Extend Hearing on Application for Changed Assessment (two-year waiver) was approved on August 21, 2024. At the Assessment Appeals Meeting on March 19, 2025, the Board approved the continuance of this appeal to a future meeting date. Findings of Fact are not requested.

Requested action: Hold hearing and make determination regarding the appeal.

5b. 2023/24 Regular Assessment Application #23-031: H&S Energy LLC, Applicant. Professional Tax Appeal, Agent. Assessor's parcel number: 018-760-022-000. Property located at 12353 Deerfield Drive, Truckee. Applicant's opinion of value: \$3,607,489. Assessor's value: \$5,153,557. Appeal was scheduled for hearing on October 16, 2024. Applicant's request for postponement was received and approved on September 25, 2024. At the Assessment Appeals Meeting on March 19, 2025, the Board approved the continuance of this appeal to a future meeting date. Findings of Fact are not requested.

Requested action: Hold hearing and make determination regarding the appeal.

ADJOURNMENT

Closed session may be held on any matter listed on the agenda. The Assessment Appeals Board may discuss items at any time during the meeting.

The agenda and all supporting documents are available for review during regular business hours at the Clerk of the Board office, 950 Maidu Avenue, Suite 200, Nevada City, California. This agenda was also posted on bulletin boards in advance of the meeting outside the Board office, and outside the Board Chambers, outside main entrance, Eric Rood Administrative Center and on the County's website: <https://www.nevadacountyca.gov/AgendaCenter/Assessment-Appeals-Board-9>.

Posted: January 15, 2026.

PERSONS DESIRING TO ADDRESS THE BOARD

Public comment: Members of the public shall be allowed to address the Assessment Appeals Board on items which are of interest to the public and which are within the subject matter jurisdiction of the Board, provided that no action shall be taken on any item not appearing on the agenda unless otherwise authorized. The following procedures shall be in effect with regard to the public's exercise of this right:

- 1) The total amount of time allotted for receiving such public comment may be limited during any regular Board meeting at Chair discretion.
- 2) The Chair may limit individuals' time allotment to speak. Time to address the Board will be allocated on a basis of the order of requests received. Not all members may be allowed to speak if the total time allocated expires.
- 3) The Board may not allow the public time to speak on an item which was previously considered by the Assessment Appeals Board if an opportunity for public input was afforded at that meeting. (Government Code Section 54954.3)

Prior to the meeting, the public may submit comments by writing the Clerk of the Board or by emailing ClerkofBoard@NevadaCountyCA.gov. To comment during the meeting, the public may attend in person.