



15

MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

ACTION MINUTES – OCTOBER 29, 2018

BEFORE THE ASSESSMENT APPEALS BOARD COUNTY OF MENDOCINO • STATE OF CALIFORNIA

AGENDA ITEM No. 1 – CALL TO ORDER (9:05 A.M.)

- **Roll Call:**

Presenter/s: Clerk.

Present: Chair Leland Kraemer; Vice-Chair MaryEllen Sheppard, Member Richard Selzer. Chair Kraemer Presiding.

Staff Present: Ms. Katharine L. Elliott, County Counsel; Mr. Dirk Larson, Real Property Appraiser III; Ms. Brina Blanton, Deputy County Counsel II; Ms. Karla Van Hagen, Senior Deputy Clerk of the Board; and Ms. Meribeth Dermond, Deputy Clerk of the Board II.

- **Establish Proper Notice of Public Hearing:**

Presenter/s: Chair Kraemer.

The Clerk established proper notice.

- **Confirm Agenda Amendments:**

Presenter/s: The Clerk announced that no amendments were made subsequent to agenda publication.

Chair Kraemer announced the meeting would proceed as agenized.

AGENDA ITEM No. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

Chair Kraemer introduced the item; the clerk noted that no postponements were received.

Board Action: None.

AGENDA ITEM No. 3 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

Presenter/s: Chair Kraemer introduced the item; the Clerk read the Stipulations received.

Board Action: Upon motion by Board Member Seltzer, seconded by Vice-Chair Sheppard, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board to waive the appearance for a reduction of assessment for the following Applicants, and that the assessments be set as stipulated by the Assessor and the Applicants as follows:

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT No.	Land	Total
16-054	Postlewaite, Robert	145-125-10	\$25,000	\$25,000

*Includes 10% penalty
Per SEC 463 R&T
Code

AGENDA ITEM No. 4 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

Presenter/s: Chair Kraemer introduced the item; the Clerk read the Continuances and/or Postponements.

Board Action: Upon motion by Board Member Seltzer, seconded by Vice-Chair Sheppard, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the written requests of the Applicants for the following Assessment Appeal Continuances and/or Postponements.

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
16-034	Thurston, Denis J. & Carol A.	169-140-17
16-035	Thurston, Denis J. & Carol A.	169-140-16
16-036	Anchor Bay Camp Ground LLC	144-022-09-00
16-037	Gualala Properties LLC	145-261-12-00

AGENDA ITEM No. 5 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

Swearing in of the Parties and Witnesses: The following parties were sworn in Mr. Dirk Larson, Real Property Appraiser III; Ms. Brina Blanton, Deputy County Counsel II; Mr. David E. Shell; and Mr. Gard B. Cookson.

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
16-019	Hinsberger, Rebecca L.	132-210-4300

Board Action: Upon motion by Vice-Chair Sheppard, seconded by Board Member Selzer, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 16-019 due to lack of appearance.

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
16-025	Gomez, Douglas C.	161-250-18
16-026	Gomez, Douglas C.	161-250-18

Applicant Presentation: Mr. Shell, agent for the Applicant, provided additional information and clarification regarding the Assessment Appeal Protest.

Presentation of Evidence: Mr. Larson presented background information and clarification pertaining to the assessment appeal, and Ms. Blanton formally requested written findings of fact.

Board Action: No action taken at this time. The Board will consider the matter further in Closed Session, pursuant to Section 1605.4 of the Revenue and Taxation Code.

ADJOURNED TO CLOSED SESSION: 9:45 A.M.

RECONVENED IN OPEN SESSION: 10:25 A.M.

REPORT OUT OF CLOSED SESSION

Presenter/s: Chair Kraemer.

Board Action: Upon motion by Vice-Chair Sheppard, seconded by Board Member Selzer, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board accepts the Applicants opinion of value for Application No. 16-025 in the amount of \$157,611 and Application No. 16-026 in the amount of \$153,760.

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-025	Gomez, Douglas C.	161-250-18	\$157,611
16-026	Gomez, Douglas C.	161-250-18	\$153,760
		Total	\$311,371

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT No.
16-031	Landbank Properties, No. 3LP	008-154-2700
16-032	Landbank Properties, LP3	008-154-2500
16-033	Landbank Properties, LP3	008-154-2600

Board Action: Upon motion by Board Member Selzer, seconded by Vice-Chair Sheppard, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application Nos. 16-031, 16-032, and 16-033 due to lack of appearance.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT No.
16-061	Cookson, Gard B. & Whitney J. TTE	049-380-38-00

Applicant Presentation: Mr. Cookson provided additional information and clarification regarding the Assessment Appeal Protest.

Presentation of Evidence: Mr. Larson presented background information and clarification pertaining to the assessment appeal, and Ms. Blanton formally requested written findings of fact.

Board Action: No action taken at this time. The Board will consider the matter further in Closed Session, pursuant to Section 1605.4 of the Revenue and Taxation Code.

ADJOURNED TO CLOSED SESSION: 11:11 A.M.

RECONVENED IN OPEN SESSION: 11:45 A.M.

REPORT OUT OF CLOSED SESSION

Presenter/s: Chair Kraemer.

Board Action: Upon motion by Vice-Chair Sheppard, seconded by Board Member Selzer, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board in the matter of Cookson, Gard B. & Whitney J. TTE, Application Number 16-061 to set a new assessed value of \$859,917 for the land; \$1,150,901 for the improvements; \$17,687 for personal property and \$7,000 in homeowners exemption credit, for a total of \$2,021,500.

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT No.											
16-061	Cookson, Gard B. & Whitney J. TTE	049-380-38-00	<table> <tr> <td>Land</td> <td>\$859,917</td> </tr> <tr> <td>Improvements</td> <td>\$1,150,901</td> </tr> <tr> <td>Personal Property</td> <td>\$17,687</td> </tr> <tr> <td><u>Homeowners exemption</u></td> <td><u>-\$7,000</u></td> </tr> <tr> <td>Total Assessment</td> <td>\$2,021,500</td> </tr> </table>	Land	\$859,917	Improvements	\$1,150,901	Personal Property	\$17,687	<u>Homeowners exemption</u>	<u>-\$7,000</u>	Total Assessment	\$2,021,500
Land	\$859,917												
Improvements	\$1,150,901												
Personal Property	\$17,687												
<u>Homeowners exemption</u>	<u>-\$7,000</u>												
Total Assessment	\$2,021,500												
*Includes 10% penalty Per SEC 463 R&T Code													

AGENDA ITEM No. 7 – OTHER BUSINESS

- **Approval of Minutes of Prior Meeting:**
Presenter/s: Chair Kraemer.

Board Action: Upon motion by Board Member Selzer, seconded by Chair Kraemer, and carried unanimously; IT IS ORDERED that the Assessment Appeals Board approves the minutes of the July 16, 2018, meeting.

- **Public Expression**
Presenter/s: None.
- **Matters from Staff**
Presenter/s: None.
- **Announcements**
Presenter/s: None.
- **Confirm Date of Next Meeting**
Presenter/s: The Clerk announced the next meeting date: January 28, 2019.

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 11:50 A.M.

Attest: MERIBETH DERMOND
Deputy Clerk of the Board II

LELAND KRAEMER, Chair

Attest: KARLA VAN HAGEN
Senior Deputy Clerk of the Board

NOTICE: PUBLISHED MINUTES OF THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD MEETINGS

- Effective March 2009, the Mendocino County Clerk of the Board will publish action minutes of Assessment Appeals Board meetings
- These published summaries are considered draft until adopted/approved by the Assessment Appeals Board

Thank you for your interest in the proceedings of the Mendocino County Assessment Appeal Board