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## MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

### ACTION MINUTES – JANUARY 28, 2019

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

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

##### 1A) ROLL CALL

Presenter/s: Clerk.

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

**Also Present:** Alternate Member Shelly Barrett.

**Staff Present:** Mr. Christian Curtis, Assistant 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.

##### 1B) CONFIRM AGENDA AMENDMENTS

Presenter/s: The Clerk announced that subsequent to agenda publication the following amendments were made:

Application No. 16-036 which was listed as item 5c) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 2 - Approval of Withdrawn Applications.

Application No. 17-003 which was listed as item 5f) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 2 - Approval of Withdrawn Applications.

Application No. 17-002 which was listed as item 5e) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 3 - Approval of Stipulations in Place of Appearance and Testimony.

Application No. 17-026 which was listed as item 5j) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 3 - Approval of Stipulations in Place of Appearance and Testimony.

Application No. 17-027 which was listed as item 5k) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 3 - Approval of Stipulations in Place of Appearance and Testimony.

**Public Comment:** None.

##### 1c) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Chair Kraemer.

Chair Kraemer announced the meeting would proceed as agendized.

**AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS**

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

**Public Comment:** None.

**Board Action:** Upon motion by Member Selzer, seconded by Member Sheppard, and carried unanimously; IT IS ORDERED the Mendocino County Assessment Appeals Board approves the written requests of the applicants for the following appeal withdrawals.

PROTEST/ APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
16-036	Anchor Bay Camp Ground LLC	144-022-09-00
17-003	Anchor Bay Camp Ground LLC	144-022-09-00

**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 Member Sheppard, seconded by Member Selzer, 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.		
17-002	King, Xenia M.	029-180-2800	Land Improvements Total <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>	\$96,076 <u>\$111,716</u> \$207,792
17-026	Dooley Creek Ranch LLC	048-260-2500	Land Improvements Tree and Vine Total <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>	\$600,000 \$85,000 <u>\$145,000</u> \$830,000
17-027	Dooley Creek Ranch LLC	048-260-2600	Land Improvements Total <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>	\$700,000 <u>\$600,000</u> \$1,300,000

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

Presenter/s: Chair Kraemer introduced the item; the Clerk noted that no postponements were received.

**Board Action:** None.

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

**Presenter/s:** Ms. Karla Van Hagen, Senior Deputy Clerk of the Board

**Swearing in of the Parties and Witnesses:** Ms. Karla Van Hagen, Senior Deputy Clerk of the Board swore the following parties in: Mr. Dirk Larson, Real Property Appraiser III; and Mr. David L. Parmenter.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
17-006	Parmenter, David L.	006-043-1400

**Applicant Presentation:** The Applicant provided additional information and clarification regarding the Assessment Appeal Protest.

*MEMBER SELZER STATED A CONFLICT AND RECUSED HIMSELF.*

*MEMBER SELZER ABSENT: 9:39 A.M.*

*MEMBER BARRETT PRESENT: 9:39 A.M.*

**Presentation of Evidence:** Mr. Larson presented background information and clarification pertaining to the assessment appeal.

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: 9:54 A.M.*

*RECONVENED IN OPEN SESSION: 10:04 A.M.*

**REPORT OUT OF CLOSED SESSION**

**Presenter/s:** Chair Kraemer.

**Board Action:** Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board accepts the Assessor's opinion of value for Application 17-006 in the amount of \$15,000 for land, \$135,000 for improvements, for a total of \$150,000.

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.		
17-006	Parmenter, David L.	006-043-1400	Land Improvements Total <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>	\$15,000 \$135,000 \$150,000

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
16-034	Thurston, Denis J. & Carol A. TRS	169-140-17

**Presenter/s:** Chair Kraemer.

**Board Action:** Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies

Application No. 16-034 due to lack of appearance, thereby directing the Clerk to send proper notice to the Appellant.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
16-035	Thurston, Denis J. & Carol A. TRS	169-140-16

**Presenter/s:** Chair Kraemer

**Board Action:** Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 16-035 due to lack of appearance, thereby directing the Clerk to send proper notice to the Appellant.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
17-004	Thurston, Denis J. & Carol A. TRS	169-140-17

**Presenter/s:** Chair Kraemer

**Board Action:** Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 17-004 due to lack of appearance, thereby directing the Clerk to send proper notice to the Appellant.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
17-005	Thurston, Denis J. & Carol A. TRS	169-140-16

**Presenter/s:** Chair Kraemer

Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 17-005 due to lack of appearance, thereby directing the Clerk to send proper notice to the Appellant.

**MEMBER SELZER PRESENT: 10:10 A.M.**

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
16-037	Gualala Properties LLC	145-261-12-00

**Board Action:** Upon motion by Vice-Chair Sheppard, seconded by Member Selzer, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 16-037 due to lack of appearance, thereby directing the Clerk to send proper notice to the Appellant.

**AGENDA ITEM NO. 6 – OTHER BUSINESS**

**6A) APPROVAL OF MINUTES FROM OCTOBER 29, 2018**

Presenter/s: Chair Kraemer.

Public Comment: None

**Board Action:** Upon motion by Member Sheppard, seconded by Member Selzer, and carried unanimously; IT IS ORDERED that the minutes of the October 29, 2018 meeting are hereby approved.

**6B) PUBLIC EXPRESSION**

Presenter/s: None.

**6C) MATTERS FROM STAFF**

Presenter/s: None.

**6D) ANNOUNCEMENTS**

Presenter/s: None.

**6E) CONFIRM DATE OF NEXT MEETING APRIL 22, 2019**

Presenter/s: The Clerk announced the next meeting date is April 22, 2019.

**6F) ADJOURNMENT**

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 10:14 A.M.



LELAND KRAEMER, Chair

Attest: MERIBETH DERMOND  
Deputy Clerk of the Board II

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***