



COUNTY ADMINISTRATION CENTER
501 Low Gap Road, Room 1070
Ukiah, CA 95482
(707) 463-4441 (t)
(707) 463-5649 (f)
cob@mendocinocounty.org

MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD

AGENDA

REGULAR MEETING

January 25, 2021 - 9:00 AM

BOARD CHAMBERS, ROOM 1070
COUNTY ADMINISTRATION CENTER

The Mendocino County Assessment Appeals Board is Responsible for Hearing Appeals from Taxpayers on Property Assessments. The Board is Governed by the Rules and Regulations of the State Board of Equalization and Property Tax Laws of the State of California.

1. OPEN SESSION - CALL TO ORDER (9:00 A.M.)**1a) Roll Call****1b) Confirm Agenda Amendments****1c) Announce Order of Proceedings****2. APPROVAL OF WITHDRAWN APPLICATIONS**

The following applicants/agents have requested a withdrawal of their Assessment Appeal/Application for Changed Assessment

Recommended Action: Grant Withdrawals as Requested

**2a) Protest/Application No. 19-009; Applicant Name: Bruce A Wittenberg
Trustee; APN/Account No. 002-340-4700**

Attachments: 19-009
19-009 Supporting Document

**2b) Protest/Application No. 20-016; Applicant Name: Trevor K & Angela E
Sharp Trustee; APN/Account No. 019-690-1500**

Attachments: 20-016
20-016 Supporting Document

3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

The following applicants/agents have reached a mutually agreed upon Reduction in Assessment and changed the assessed value (on file with the Clerk of the Board)

Recommended Action: Approve Stipulations as Presented

4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

The following applicants/agents have requested a continuance and/or postponement of their Assessment Appeal/Application for Changed Assessment

Recommended Action: Grant Postponements as Requested

See section at the end of this document for the full listing of Consent items.

**4a) Protest/Application No. 19-001; Applicant Name: Paul Palestrini;
APN/Account No. 144-070-1900**

Attachments: 19-001
19-001 Supporting Documents
Postponement Request

5. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

The Assessment Appeals Board will hear the following Assessment Appeal/Application for Changed Assessment protests and presentation of evidence during the meeting proceedings

Recommended Action: Following Presentation of Evidence, Discussion and Possible Action Regarding the Following Matters:

5a) Protest/Application No. 17-009; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-020-15-00

Attachments: [17-009](#)
[17-009 Supporting Documents](#)
[17-009 Stipulation](#)
[Georgia Pacific Corporation BOE #17-009](#)

5b) Protest/Application No. 17-024; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-21-00

Attachments: [17-024](#)
[17-024 Supporting Documents](#)
[17-024 Stipulation](#)
[Georgia Pacific Corporation BOE #17-024](#)

5c) Protest/Application No. 18-024; Applicant Name: Safeway Inc.; APN/Account No. 018-030-3900

Attachments:

18-024

18-024 Supporting Documents

ASSESSOR - Safeway Ft Bragg Appeal #18-024

Exhibit 01 - Safeway MENDOCINO (NARRATIVE)

Exhibit 02 - Safeway MENDOCINO (REFERENCES)

Exhibit 03 - Safeway MENDOCINO (2018 OPINION OF VALUE)

Exhibit 04 - Safeway MENDOCINO (SBE AND CAA GUIDELINES)

Exhibit 05 - Safeway MENDOCINO (MARSHALL & SWIFT COST)

Exhibit 06 - Safeway MENDOCINO (SBE AUCTION LETTER)

Exhibit 24 - Safeway MENDOCINO (WHOLE FOODS SALE - OVE

Exhibit 19 - Safeway MENDOCINO (INDUSTRY LETTERS)

Exhibit 21 - Safeway MENDOCINO (2019 OPINION OF VALUE)

Exhibit 22 - Safeway MENDOCINO (MARSHALL & SWIFT COST)

Exhibit 23 - Safeway MENDOCINO (WHOLE FOODS SALE - DAV

Exhibit 16 - Safeway MENDOCINO (FRESH & EASY SALE - MOF

Exhibit 17 - Safeway MENDOCINO (WHOLE FOODS SALE - ENC

Exhibit 18 - Safeway MENDOCINO (INDUSTRY ARTICLES)

Exhibit 19 - Safeway MENDOCINO (INDUSTRY LETTERS)

Exhibit 20 - Safeway MENDOCINO (2018 FIXED ASSET DETAIL)

Exhibit 13 - Safeway MENDOCINO (FRESH & EASY SALE - SAN

Exhibit 14 - Safeway MENDOCINO (KROGER SALE - LOUISVILL

Exhibit 15 - Safeway MENDOCINO (WHOLE FOODS SALE - PRE

Exhibit 07 - Safeway MENDOCINO (HAGGEN SALE - LOS ANGE

Exhibit 08 - Safeway MENDOCINO (VONS SALE - SIMI VALLEY,

Exhibit 09 - Safeway MENDOCINO (WALMART SALE - HAWAIIA

Exhibit 10 - Safeway MENDOCINO (WALMART SALE - LOS ANG

Exhibit 11 - Safeway MENDOCINO (RALPHS SALE - OCEANSID

Exhibit 12 - Safeway MENDOCINO (THE FRESH MARKET SALE

Exhibit 26 - Safeway MENDOCINO (FRESH & EASY SALE - CLO

Exhibit 25 - Safeway MENDOCINO (WHOLE FOODS SALE - LITT

Exhibit 27 - Safeway MENDOCINO (2019 FIXED ASSET DETAIL)

5d) Protest/Application No. 18-025; Applicant Name: Safeway Inc.; APN/Account No. 002-302-6100

Attachments: 18-025
18-025 Supporting Documents
ASSESSOR Safeway Ukiah Appeal #18-025

5e) Protest/Application No. 18-026; Applicant Name: The Vons Companies Inc.; APN/Account No. 006-160-3300

Attachments: 18-026
18-026 Supporting Documents
ASSESSOR Safeway Willits Appeal #18-026

5f) Protest/Application No. 18-030; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-21-00

Attachments: 18-030
18-030 Supporting Documents
18-030 Stipulation
Georgia Pacific Corporation BOE #18-030

5g) Protest/Application No. 18-045; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-020-15-00

Attachments: 18-045
18-045 Supporting Documents
18-045 Stipulation
Georgia Pacific Corporation BOE #18-045

5h) Protest/Application No. 19-010; Applicant Name: Robert D Finnell - Trustee; APN/Account No. 013-300-6005

Attachments: 19-010
19-010 Supporting Documents
Assessor Attachment 2
Assessor Attachment 1

5i) Protest/Application No. 19-016; Applicant Name: Safeway Inc.; APN/Account No. 018-030-3900

Attachments: 19-016
19-016 Supporting Documents
ASSESSOR - Safeway Ft Bragg Appeal #19-016

5j) Protest/Application No. 19-017; Applicant Name: Safeway Inc.; APN/Account No. 002-302-6100

Attachments: [19-017](#)
[19-017 Supporting Documents](#)
[ASSESSOR Safeway Ukiah Appeal #19-017](#)

5k) Protest/Application No. 19-018; Applicant Name: The Vons Companies Inc.; APN/Account No. 006-160-3300

Attachments: [19-018](#)
[19-018 Supporting Documents](#)
[ASSESSOR Safeway Willits Appeal #19-018](#)

5l) Protest/Application No. 19-029; Applicant Name: Georgia Pacific LLC; APN/Account No. 018-430-21-00

Attachments: [19-029](#)
[19-029 Supporting Documents](#)
[19-029 Stipulation](#)
[Georgia Pacific Corporation BOE #19-029](#)

6. OTHER BUSINESS

6a) Public Expression

6b) Matters from Staff

6c) Announcements

6d) Confirm Date of Next Meeting

6e) Adjournment

Additional Information for Interested Parties

Additional Meeting Information for Interested Parties

The Board of Supervisors complies with ADA requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternative formats (pursuant to Government Code Section 54953.2). Anyone requiring reasonable accommodation to participate in the meeting should contact the Executive Office by calling (707) 463 4441 at least five days prior to the meeting.