



COUNTY ADMINISTRATION CENTER  
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## MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

### AGENDA

#### REGULAR MEETING

**April 26, 2021 - 9:00 AM**

**BOARD CHAMBERS, ROOM 1070  
COUNTY ADMINISTRATION CENTER**

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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 APPROVAL OF WITHDRAWN APPLICATIONS**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. 19-001; Applicant Name: Paul Palestrini;  
APN/Account No. 144-070-1900**

**Attachments:** 19-001  
19-001 Supporting Documents  
Postponement Request  
Palestrini Withdrawal Application

**3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY**

**4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS**

**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. 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 - HAWAIIAI

Exhibit 10 - Safeway MENDOCINO (WALMART SALE - LOS ANG

Exhibit 11 - Safeway MENDOCINO (RALPHS SALE - OCEANSIDI

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)

**5b) 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

**5c) 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

**5d) 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  
04-23-21 Finnell Attachment 1  
04-23-21 Finnell Attachment 2  
04-23-21 Finnell Attachment 3  
04-23-21 Finnell Attachment 4  
04-23-21 Finnell Attachment 5  
04-23-21 Finnell Attachment 6  
04-23-21 Finnell Attachment 7  
04-23-21 Finnell Attachment 8  
04-23-21 Finnell Attachment 9

**5e) 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

**5f) 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

**5g) 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

**6. OTHER BUSINESS****6a) Approval of Minutes of July 20, 2020 Meeting****Attachments:** 07-20-20 AAB Minutes - DRAFT**6b) Approval of Minutes of October 26, 2020 Meeting****Attachments:** 10-26-20 AAB Draft Minutes**6c) Approval of Minutes of January 25, 2021 Meeting****Attachments:** 01-25-21 AAB Draft Minutes**6d) Public Expression****6e) Matters from Staff****6f) Announcements****6g) Confirm Date of Next Meeting****6h) Adjournment****Additional Information for Interested Parties**

*Effective March 20, 2020, the Mendocino County Assessment Appeals Board meetings will be conducted virtually and not available for in person public participation (pursuant to State Executive Order N-29-20). Meetings are live streamed and available for viewing on the Mendocino County YouTube page, at <https://www.youtube.com/MendocinoCountyVideo> or via toll-free telephonic live stream by calling 888-544-8306*