



COUNTY ADMINISTRATION CENTER

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**MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD**

AGENDA

REGULAR MEETING

October 26, 2020 - 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 APPROVAL OF WITHDRAWN APPLICATIONS**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. 17-011; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-151-17-00

Attachments: [17-011](#)

2b) Protest/Application No. 18-014; Applicant Name: Anderson Valley Properties, LLC; APN/Account No. 046-110-47

Attachments: [18-014](#)

2c) Protest/Application No. 18-015; Applicant Name: Frank R. Bailey III; APN/Account No. 119-400-0400

Attachments: [18-015](#)

2d) Protest/Application No. 18-016; Applicant Name: Michael G. Wilson; APN/Account No. 118-200-19

Attachments: [18-016](#)

2e) Protest/Application No. 18-021; Applicant Name: Holly Adams TTEE; APN/Account No. 017-040-4900

Attachments: [18-021](#)

2f) Protest/Application No. 18-027; Applicant Name: Staples Inc; APN/Account No. 180-080-52-00

Attachments: [18-027](#)

2g) Protest/Application No. 19-020; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-151-17-00

Attachments: [19-020](#)

2h) Protest/Application No. 19-021; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-151-25-00

Attachments: [19-021](#)

2i) Protest/Application No. 19-022; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-151-26-00

Attachments: [19-022](#)

2j) Protest/Application No. 19-023; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-151-27-00

Attachments: [19-023](#)

2k) Protest/Application No. 19-024; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-161-08-00

Attachments: [19-024](#)

2l) Protest/Application No. 19-025; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-040-61-00

Attachments: [19-025](#)

2m) Protest/Application No. 19-026; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-020-44-00

Attachments: [19-026](#)

2n) Protest/Application No. 19-027; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-120-50-00

Attachments: [19-027](#)

2o) Protest/Application No. 19-028; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-07-00

Attachments: [19-028](#)

2p) Protest/Application No. 19-030; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-22-00

Attachments: [19-030](#)

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

3a) Protest/Application No. 17-008; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-010-37-00

Attachments: [17-008](#)

[Appeal Narratives](#)

3b) Protest/Application No. 17-009; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-020-15-00

Attachments: [17-009](#)

[Appeal Narrative](#)

3c) Protest/Application No. 17-010; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-053-34-00

Attachments: [17-010](#)

[Appeal Narrative](#)

3d) Protest/Application No. 17-013; Applicant Name: Georgia Pacific Corporation; APN/Account No. 008-161-08-00

Attachments: [17-013](#)

[Appeal Narrative](#)

3e) Protest/Application No. 17-017; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-010-67-00

Attachments: [17-017](#)

[Appeal Narrative](#)

3f) Protest/Application No. 17-018; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-020-01-00

Attachments: [17-018](#)

[Appeal Narrative](#)

3g) Protest/Application No. 17-019; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-030-45-00

Attachments: [17-019](#)

[Appeal Narrative](#)

3h) Protest/Application No. 17-020; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-040-61-00

Attachments: [17-020](#)

[Appeal Narrative](#)

3i) Protest/Application No. 17-021; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-120-44-00

Attachments: [17-021](#)

[Appeal Narrative](#)

3j) Protest/Application No. 17-022; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-120-50-00

Attachments: [17-022](#)

[Appeal Narrative](#)

3k) Protest/Application No. 17-023; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-07-00

Attachments: [17-023](#)

[Appeal Narrative](#)

3l) Protest/Application No. 17-024; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-21-00

Attachments: [17-024](#)

[Appeal Narrative](#)

3m) Protest/Application No. 17-025; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-22-00

Attachments: [17-025](#)

[Appeal Narrative](#)

3n) Protest/Application No. 18-030; Applicant Name: Georgia Pacific Corporation; APN/Account No. 018-430-21-00

Attachments: [18-030](#)

[Appeal Narrative](#)

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.

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. 17-007; Applicant Name: Baker Jay D&R Marie Family Living Trust; APN/Account No. 032-0000286-000

Attachments: [17-007](#)

**5b) Protest/Application No. 18-018; Applicant Name: Robert W. Woelfel;
APN/Account No. 118-290-3200**

Attachments: 18-018
 Email

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

Attachments: 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 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 - OCEANSID
 Exhibit 12 - Safeway MENDOCINO (THE FRESH MARKET SALE
 Exhibit 13 - Safeway MENDOCINO (FRESH & EASY SALE - SAN
 Exhibit 14 - Safeway MENDOCINO (KROGER SALE - LOUISVILL
 Exhibit 15 - Safeway MENDOCINO (WHOLE FOODS SALE - PRE
 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 21 - Safeway MENDOCINO (2019 OPINION OF VALUE)
 Exhibit 22 - Safeway MENDOCINO (MARSHALL & SWIFT COST
 Exhibit 23 - Safeway MENDOCINO (WHOLE FOODS SALE - DAV
 Exhibit 24 - Safeway MENDOCINO (WHOLE FOODS SALE - OVE
 Exhibit 25 - Safeway MENDOCINO (WHOLE FOODS SALE - LITT
 Exhibit 26 - Safeway MENDOCINO (FRESH & EASY SALE - CLO
 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

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

Attachments: 18-026

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

Attachments: 18-045
Appeal Narrative

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

Attachments: 19-016

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

Attachments: 19-017

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

Attachments: 19-018

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

Attachments: 19-029
Appeal Narrative

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

LIVE WEB STREAMING OF BOARD MEETINGS is available at <https://mendocino.legistar.com> or visit the Mendocino County YouTube channel. For technical assistance, please contact the Clerk of the Board at (707) 463-4441. Please reference the departmental website to obtain additional resource information for the Assessment Appeals Board.

