



MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

ACTION MINUTES – APRIL 24, 2017

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

The Mendocino County Assessment Appeals Board convened on Monday, April 24, 2017, at 9:01 a.m., with the following Board Members present: James-John Ronco, Lee Kraemer, and Richard Selzer. Vice Chair Ronco presiding.

Also Present: Mr. Christian Curtis, Chief Deputy County Counsel; Ms. Sue Ranochak, Assessor/Clerk-Recorder; Ms. Penney Mahaffey, Chief Real Property Appraiser; Ms. Brina Blanton, Deputy County Counsel; and Ms. Karla Van Hagen, Deputy Clerk of the Board II.

AGENDA ITEM NO. 1 – CALL TO ORDER

- **Roll Call:**

Presenter/s: Clerk.

Board Member Kraemer
Alternate Board Member Selzer
Vice Chair Ronco

Chair. Sheppard. absent by prearrangement

- **Confirm Agenda Amendments:**

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

- **Announce Order of Proceedings:**

Presenter/s: Vice Chair Ronco announced the meeting would proceed as agendized.

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

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

Board Action: Upon motion by Board Member Selzer, seconded by Board Member Kraemer, 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 *Withdrawals*:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
11-029	NetJets Aviation Inc.	100-0023086
12-088	NetJets Aviation Inc.	100-0023086
13-047	NetJets Aviation Inc.	100-0023086
14-047	NetJets Aviation Inc.	100-0023086
15-032	Jan Hinson	121-062-12
15-035	Nayef K. Asfour	179-220-16
15-036	Donald D. Delahoyde	181-050-22
16-017	Eel River Fuels, Inc.	169-120-20
16-018	Eel River Fuels, Inc.	169-120-20
16-021	Ukiah Green	003-170-70
16-022	Ukiah Green South	003-170-71
16-024	Sharon Beth Spaans	017-340-25
16-038	Raul Yanez	008-262-17
16-039	Donald D. Delahoyde	181-050-22
16-040	Feras K. Asfour	183-220-09

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
16-041	Jan Hinson	121-062-12

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

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

Board Action: Upon motion by Board Member Kraemer, seconded by Board 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.	
15-026	Joanna Huey	029-110-18	Land \$ 200,000 Improvements \$ 50,000 Total \$ 250,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-006	Katherine A. Waid	118-300-61	Land \$ 208,080 Total \$ 208,080 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-007	Katherine A. Waid	118-300-61	Land \$ 209,024 Total \$ 209,024 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-008	Katherine A. Waid	118-300-61	Land \$ 204,000 Total \$ 204,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-009	Katherine A. Waid	118-300-61	Land \$ 200,000 Total \$ 200,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
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PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-010	Katherine A. Waid	118-300-42	Land \$ 209,024 Total \$ 209,024 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-011	Katherine A. Waid	118-300-42	Land \$ 208,080 Total \$ 208,080 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-012	Katherine A. Waid	118-300-42	Land \$ 204,000 Total \$ 204,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-013	Katherine A. Waid	118-300-42	Land \$ 200,000 Total \$ 200,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-014	Katherine A. Waid	118-300-42	Land \$ 200,000 Total \$ 200,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-015	Katherine A. Waid	118-300-61	Land \$ 200,000 Total \$ 200,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-023	Subway Hopland (Dustin G. Kotterman)	129-0018898-004	Personal Property \$ 6,000 Total \$ 6,000 *Includes 10% penalty Per SEC 463 R&T Code

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-056	Katherine A. Waid	118-300-42	Land \$ 216,450 Total \$ 216,450 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
16-058	Katherine A. Waid	118-300-61	Land \$ 216,450 Total \$ 216,450 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

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

Presenter/s: Vice Chair Ronco introduced the item; the Clerk read the Postponements received.

Board Action: Upon motion by Board Member Kraemer, seconded by Board Member Selzer, 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/Postponements* as follows:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-025	James A. Angell	6-075-04
16-002	Katherine A. Waid	118-340-13
16-003	Katherine A. Waid	118-340-13
16-004	Katherine A. Waid	118-340-13
16-005	Katherine A. Waid	118-340-13
16-016	Katherine A. Waid	118-340-13
16-057	Katherine A. Waid	118-340-13

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

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
16-028	Tanti Family II LLC	018-120-19

Board Action: Upon motion by Board Member Selzer, seconded by Board Member Kraemer, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 16-028 due to lack of appearance.

AGENDA ITEM NO. 6 – OTHER BUSINESS

- **Approval of Minutes of Prior Meetings:**
Presenter/s: Vice Chair Ronco.

Board Action: Upon motion by Board Member Kraemer, seconded by Board Member Selzer, and carried unanimously; IT IS ORDERED that the Assessment Appeals Board approves the minutes of the July 18, 2016 and January 23, 2017 meeting.

- **Public Comment**
Presenter/s: None
- **Matters from Staff**

Presenter/s: None.

- **Announcements**

Presenter/s: None presented.

- **Confirm Date of Next Meeting**

Presenter/s: The Clerk announced the following dates remaining for 2017: Monday, July 17th.

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:08 A.M.

Attest: KARLA VAN HAGEN
Deputy Clerk of the Board II

JIM RONCO, Vice Chair

Draft

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 Appeals Board