



MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

ACTION MINUTES – JANUARY 29, 2018

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

AGENDA ITEM NO. 1 – CALL TO ORDER (9:03 A.M.)

- **Roll Call:**

Presenter/s: Clerk.

Present: Board Member Kraemer; Alternate Board Member Swope; and Vice-Chair Sheppard. Vice-Chair Sheppard Presiding.

Staff Present: Also Present: Ms. Katharine L. Elliott, County Counsel; Ms. Sue Ranochak, Assessor/Clerk-Recorder; Ms. Brina Blanton, Deputy County Counsel II; Ms. Karla Van Hagen, Senior Deputy Clerk of the Board; and Ms. Nadia Tipton, Deputy Clerk of the Board I.

- **Selection of Board Chair and Vice-Chair:**

Presenter/s: Vice-Chair Sheppard.

Board Action: Upon motion by Alternate Board Member Swope, seconded by Board Member Kraemer, and carried unanimously; IT IS ORDERED that Board Member Maryellen Sheppard shall be appointed as Chair of the Assessment Appeals Board, and Board Member Leland Kraemer shall be appointed as Vice-Chair of the Assessment Appeals Board.

CHAIR SHEPPARD PRESIDING AT 9:05 A.M.

- **Establish Proper Notice of Public Hearing:**

Presenter/s: Chair Sheppard.

The Clerk established proper notice.

- **Confirm Agenda Amendments:**

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

Application No. 16-030 for Wasley, Anthony T. & Jane L. TTEES, which was listed under Agenda Item No. 6 – Appeal Protest Hearings, has been moved and amended to Agenda Item No. 4 – Approval of Withdrawn Applications or Stipulations in Place of Appearance and Testimony or Approval of Requested Continuances and/or Postponements.

Board Action: Upon motion by Chair Sheppard, seconded by Board Member Kraemer, and carried unanimously; IT IS ORDERED that agenda item 6a has been moved to section 4 of the agenda: Approval of Stipulations in Place of Appearance and Testimony, and is now agenda item 4a.

- **Announce Order of Proceedings:**

Presenter/s: Chair Sheppard.

Chair Sheppard announced the meeting would proceed as agenzized.

AGENDA ITEM NO. 2 – RATIFICATION OF POSTPONEMENTS/EXTENSION OF TIME REQUESTS

Presenter/s: Chair Sheppard introduced the item; the Clerk read the Postponements and Extension of Time Requests received.

Board Action: Upon motion by Alternate Board Member Swope, seconded by Chair Sheppard, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board ratifies the written requests of the Applicants for the following Assessment Appeal *Postponements* and *Extension of Time Requests* with the correction of the APN listed for protested application number 16-030 as stated on the record:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
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POSTPONEMENTS

15-019	Heidt, Hildegard H. TTEE	119-238-0900
15-020	Heidt, Hildegard H. TTEE	119-170-0600
16-001	Wasley, Anthony T. & Jane L. TTEES	118-330-06
16-029	Kimbro, Joseph R.	018-320-0200
16-030	Kimbro, Joseph R.	018-360-0100
16-052	South Dora Health Holdings LLC	003-471-2600
16-055	Guthrie, Karen TTEE	069-171-4200
16-061	Cookson, Gard B. & Whitney J. TTEES	049-380-3800
16-063	Aaron's Inc. No. C1754	099-026-819

EXTENSION OF TIME REQUESTS

15-019	Heidt, Hildegard H. TTEE	119-238-0900
15-020	Heidt, Hildegard H. TTEE	119-170-0600

AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

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

Board Action: Upon motion by Alternate Board Member Swope, seconded by Chair Sheppard, 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.
15-019	Heidt, Hildegard H. TTEE	119-238-0900
15-020	Heidt, Hildegard H. TTEE	119-170-0600
16-027	Das Ranendu M. & Rukmani Pennathur TTEES	145-191-08-00
16-042	Feeney, William L.	099-061-18-00
16-043	Erickson, John A. TTEE	144-130-37-00
16-044	Pear Tree Retail I, LLC	002-200-4200
16-045	Pear Tree Retail I, LLC	002-200-3000
16-046	Pear Tree Retail I, LLC	002-200-3200
16-047	Pear Tree Retail I, LLC	002-200-3400
16-048	Pear Tree Retail I, LLC	002-200-3800
16-049	Pear Tree Retail I, LLC	002-200-3900
16-050	Pear Tree Retail I, LLC	002-200-4100
16-051	Benson, Charles Scott Jr.	123-280-0500
16-052	South Dora Health Holdings, LLC	003-471-2600
16-053	Monk, Cameron D.	118-400-1200
16-055	Guthrie, Karen TTEE	069-171-4200
16-059	Schiele, Charles C. & Lori M.	184-022-0600
16-060	Perez, Paul	002-102-3200
16-062	Rent-A-Center West Inc.	076-001-203
16-063	Aaron's Inc No. C1754	099-026-819
16-064	Angell, James A.	006-075-0400
16-065	Jimenez, Ramon	029-070-1400

AGENDA ITEM NO. 4 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

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

Board Action: Upon motion by Alternate Board Member Swope, seconded by Board Member Kraemer, 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.	
16-001	Wasley, Anthony T. & Jane L. TTEES	118-330-06	Land \$ 300,000 Improvements \$ 1,399,000 Total \$ 1,699,000 *Includes 10% penalty Per SEC 463 R&T Code

AGENDA ITEM NO. 5 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

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

Board Action: Upon motion by Alternate Board Member Swope, 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 *Continuances/Postponements* as follows:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
16-061	Cookson, Gard B. & Whitney J. TTEES	049-380-3800

AGENDA ITEM NO. 6 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

Swearing in of the Parties and Witnesses: The following individuals were sworn-in for the proceedings: Ms. Sue Ranochak, Assessor/Clerk Recorder; Ms. Brina Blanton, Deputy County Counsel II; and Mr. Joseph R. Kimbro.

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
16-029	Kimbro, Joseph R.	018-320-0200
16-030	Kimbro, Joseph R.	018-360-0100

Applicant Presentation: Mr. Kimbro provided additional information and clarification regarding the Assessment Appeal Protest.

Presentation of Evidence: Ms. Ranochak presented background information and clarification pertaining to the assessment appeal, and further formally requested written findings of fact.

Board Action: No action taken at this time. 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: 9:40 A.M.

RECONVENED IN OPEN SESSION: 10:23 A.M.

REPORT OUT OF CLOSED SESSION**Presenter/s:** Chair Sheppard.

Board Action: Upon motion by Alternate Board Member Swope, seconded by Board Member Kraemer, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board in the matter of Joseph R. Kimbro, Application No(s). 16-026 and 16-030, to set a new assessed value as follows:

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT NO.	
16-029	Kimbro, Joseph R.	018-320-0200	Land \$ 691,396 Improvements \$ 536,021 Total \$ 1,227,417 *Includes 10% penalty Per SEC 463 R&T Code
16-030	Kimbro, Joseph R.	018-360-0100	Land \$ 244,405 Improvements \$ 53,178 Total \$ 297,583 *Includes 10% penalty Per SEC 463 R&T Code

AGENDA ITEM NO. 7 – OTHER BUSINESS

- **Approval of Minutes of Prior Meeting:**

Presenter/s: Chair Sheppard.

Board Action: Upon motion by Alternate Board Member Swope, seconded by Board Member Kraemer, and carried unanimously; IT IS ORDERED that the Assessment Appeals Board approves the minutes of the July 17, 2017, meeting.

- **Public Expression**

Presenter/s: None.

- **Matters from Staff**

Presenter/s: None.

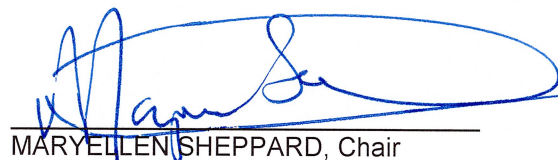
- **Announcements**

Presenter/s: None.

- **Confirm Date of Next Meeting**

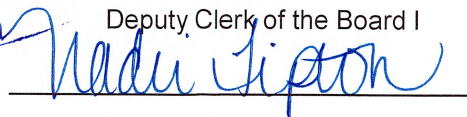
Presenter/s: The Clerk announced the next meeting date: April 23, 2018.

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 10:23 A.M.

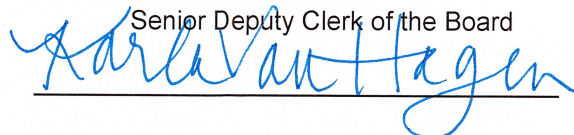


MARYELLEN SHEPPARD, Chair

Attest: NADIA TIPTON
Deputy Clerk of the Board I



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