



MENDOCINO COUNTY ASSESSMENT APPEALS BOARD
ACTION MINUTES – APRIL 22, 2019

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

AGENDA ITEM NO. 1 – CALL TO ORDER (9:05 A.M.)

1A) ROLL CALL

Presenter/s: Clerk.

Present: Member Leland Kraemer; Member MaryEllen Sheppard, and Alternate Member Barrett. Chair Kraemer Presiding.

Staff Present: Mr. Christian Curtis, Assistant County Counsel; Ms. Brina Blanton, Deputy County Counsel II; and Ms. Karla Van Hagen, Senior Deputy Clerk of the Board.

1B) CONFIRM AGENDA AMENDMENTS

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

Application No. 08-024 which was listed as item 5h) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 4 - Approval of Requested Continuances and/or Postponements.

Application No. 18-025 which was listed as item 5i) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 4 - Approval of Requested Continuances and/or Postponements.

Application No. 18-026 which was listed as item 5e) under Conduct Assessment Appeal Protest Hearing and Presentation of Evidence has been moved and amended to agenda item 4 - Approval of Requested Continuances and/or Postponements.

Public Comment: None.

1C) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Chair Kraemer.

Chair Kraemer announced the meeting would proceed as agendized.

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

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

Public Comment: None.

Board Action: Upon motion by Member Barrett, seconded by Member Sheppard and carried unanimously; IT IS ORDERED the Mendocino County Assessment Appeals Board approves the written requests of the applicants for the following appeal withdrawals.

PROTEST/ APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
17-031	Pear Tree Retail I, LLC	002-200-3900
17-032	Pear Tree Retail I, LLC	002-200-3000
17-033	Pear Tree Retail I, LLC	002-200-3200
17-034	Pear Tree Retail I, LLC	002-200-3400
17-035	Pear Tree Retail I, LLC	002-200-2900
17-036	Pear Tree Retail I, LLC	002-200-3800
18-003	Anchor Bay Camp Ground, LLC	144-022-09
18-004	Shami Gobbi, LLC	180-030-38
18-005	Camp Bedhead, LLC	118-320-10
18-008	Shami Enterprises, LLC	002-247-03

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

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

Board Action: Upon motion by Member Sheppard, seconded by Member Barrett, 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.		
17-039	Eric A. Mills	143-202-0500	Land Improvements Total <i>*Includes 10% penalty Per SEC 463 R&T Code</i>	\$160,000 <u>\$249,000</u> \$409,000
18-012	Barbara E. Bishop	121-370-06-00 02	Land Improvements Total <i>*Includes 10% penalty Per SEC 463 R&T Code</i>	\$74,408 <u>\$164,777</u> \$239,185
18-013	Barbara E. Bishop	121-370-06-00 02	Land Improvements Total <i>*Includes 10% penalty Per SEC 463 R&T Code</i>	\$75,896 <u>\$168,071</u> \$243,967
18-020	Wells Fargo Bank	020-0005409-005	Fixtures <i>*Includes 10% penalty Per SEC 463 R&T Code</i>	\$293,385

Board Action: Upon motion by Member Barrett, seconded by Member Shepard, 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.		
18-002	Guo Yao Wang	027-241-09-00	Land	\$140,000
			Improvements	<u>\$150,000</u>
			Total	\$290,000
			<i>*Includes 10% penalty Per SEC 463 R&T Code</i>	

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

Presenter/s: Chair Kraemer introduced the item; the Clerk read the following requested continuances and/or postponements.

Board Action: Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board to approve the requested continuances and/or postponements for the following Applicants, as follows:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
18-024	Safeway Inc	0180303900
18-025	Safeway Inc	002-302-6100
18-026	The Vons Companies Inc.	0061600330

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

Presentor/s: Ms. Karla Van Hagen, Senior Deputy Clerk of the Board; and Chair Kraemer.

Swearing in of the Parties and Witnesses: Ms. Karla Van Hagen, Senior Deputy Clerk of the Board swore the following parties in: Mr. Greg Nelson.

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
18-017	Nelson and Sons Inc.	047-130-06 00

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

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: 9:19 am

RECONVENED IN OPEN SESSION: 9:26 am

REPORT OUT OF CLOSED SESSION

Presenter/s: Chair Kraemer.

Board Action: IT IS ORDERED that Application Number 18-017 heard by the Mendocino County Assessment Appeals Board is hereby denied.

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

Presenter/s: Chair Kraemer.

Board Action: Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application Nos. 18-011, 18-006, 18-007, 18-009, 18-010, and 18-011, due to lack of appearance, thereby directing the Clerk to send proper notice to the Appellant.

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
18-001	Michael Mosquini	069-220-22
18-006	Camp Bedhead, LLC	118-320-11
18-007	Camp Bedhead, LLC	118-320-12
18-009	Shami Enterprises, LLC	002-247-05
18-010	Shami Enterprises, LLC	002-247-06
18-011	Shami Enterprises, LLC	002-247-07

AGENDA ITEM NO. 6 – OTHER BUSINESS
6A) APPROVAL OF MINUTES FROM JANUARY 28, 2019

Presenter/s: Chair Kraemer.

Public Comment: None

Board Action: Upon motion by Member Sheppard, seconded by Member Barrett, and carried unanimously; IT IS ORDERED that the minutes of the October 29, 2018, meeting are hereby approved.

6B) PUBLIC EXPRESSION

Presenter/s: None.

6C) MATTERS FROM STAFF

Presenter/s: None.

6D) ANNOUNCEMENTS

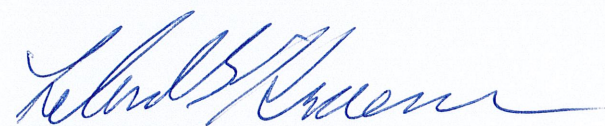
Presenter/s: None.

6E) CONFIRM DATE OF NEXT MEETING JULY 15, 2019

Presenter/s: The Clerk announced the next meeting date is July 15, 2019.

6F) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:31am



LELAND KRAEMER, Chair

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***