



MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

ACTION MINUTES – OCTOBER 26, 2020

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

AGENDA ITEM NO. 1 – CALL TO ORDER (9:09 A.M.)

1A) ROLL CALL

Presenter/s: Clerk.

Present: Chair Leland Kraemer; Member Maryellen Shepard; and Member Richard Selzer. Chair Kraemer Presiding.

Staff Present: Mr. Christian M. Curtis, County Counsel; Katrina Bartolomie, Assessor/Clerk-Recorder; Ms. Tonya Mounts, Assistant Assessor; Mr. Atlas Pearson, Deputy Clerk of the Board; and Ms. Lindsey Daugherty, Deputy Clerk of the Board/Clerk of the Board of Equalization.

1B) CONFIRM AGENDA AMENDMENTS

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

Protest/Application Nos. 19-029 and 18-045 have been moved to STIPULATIONS and are now agenda items 3o) and 3p).

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AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS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 Selzer, 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. |
|-----------------------------|--------------------------------|-----------------|
| 17-011 | Georgia Pacific Corporation | 008-151-17-00 |
| 18-014 | Anderson Valley Properties LLC | 046-110-47-00 |
| 18-015 | Frank R. Bailey III | 119-400-04-00 |
| 18-016 | Michael G. Wilson | 118-200-19-00 |
| 18-021 | Holly Adams TTEE | 017-040-49-00 |
| 18-027 | Staples Inc. | 180-080-52-00 |
| 19-020 | Georgia Pacific Corporation | 008-151-17-00 |
| 19-021 | Georgia Pacific Corporation | 008-151-25-00 |
| 19-022 | Georgia Pacific Corporation | 008-151-26-00 |
| 19-023 | Georgia Pacific Corporation | 008-151-27-00 |
| 19-024 | Georgia Pacific Corporation | 008-161-08-00 |
| 19-025 | Georgia Pacific Corporation | 018-040-61-00 |
| 19-026 | Georgia Pacific Corporation | 018-020-44-00 |
| 19-027 | Georgia Pacific Corporation | 018-120-50-00 |
| 19-028 | Georgia Pacific Corporation | 018-430-07-00 |
| 19-030 | Georgia Pacific Corporation | 018-430-22-00 |

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 Selzer, seconded by Member Sheppard, 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. | | |
|-------------------------------|-----------------------------|--------------------|--|--------------------------------------|
| 17-008 | Georgia Pacific Corporation | 008-010-37-00 | <u>Land</u> <u>Total</u> *Includes 10% penalty Per SEC 463 R&T Code | <u>\$855,603</u> <u>\$855,603</u> |
| 17-010 | Georgia Pacific Corporation | 008-053-34-00 | <u>Land</u> <u>Total</u> *Includes 10% penalty Per <u>SEC 463 R&T</u> <u>Code</u> | <u>\$152,306</u> <u>\$152,306</u> |

| PROTEST APPLICATION No. | APPLICANT NAME | APN/ACCOUNT No. | | |
|-------------------------|-----------------------------|-----------------|--|--------------------------------------|
| 17-013 | Georgia Pacific Corporation | 008-161-08-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$179,184</u> <u>\$179,184</u> |
| 17-017 | Georgia Pacific Corporation | 018-010-67-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$248,170</u> <u>\$248,170</u> |
| 17-018 | Georgia Pacific Corporation | 018-020-01-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$212,330</u> <u>\$212,330</u> |
| 17-019 | Georgia Pacific Corporation | 018-030-45-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$189,500</u> <u>\$189,500</u> |
| 17-020 | Georgia Pacific Corporation | 018-040-61-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$191,278</u> <u>\$191,278</u> |
| 17-021 | Georgia Pacific Corporation | 018-120-44-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$58,234</u> <u>\$58,234</u> |
| 17-022 | Georgia Pacific Corporation | 018-120-50-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$63,610</u> <u>\$63,610</u> |
| 17-023 | Georgia Pacific Corporation | 008-053-34-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$179,184</u> <u>\$179,184</u> |

| PROTEST APPLICATION No. | APPLICANT NAME | APN/ACCOUNT No. | | |
|-------------------------|-----------------------------|-----------------|--|--|
| 17-025 | Georgia Pacific Corporation | 018-430-21-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | <u>\$1,604,144</u> <u>\$1,604,144</u> |

Board Action: Upon motion by Member Selzer, seconded by Chair Kraemer, and carried 2-1-0 (Member Sheppard dissenting); IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board to deny waiving the appearance for a reduction of assessment for the following Applicants as follows:

| PROTEST APPLICATION No. | APPLICANT NAME | APN/ACCOUNT No. | | |
|-------------------------|-----------------------------|-----------------|---|----------------------------|
| 17-009 | Georgia Pacific Corporation | 008-020-15-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | \$6,708,649 \$6,708,649 |
| 17-024 | Georgia Pacific Corporation | 018-430-21-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | \$2,758,985 \$2,758,985 |
| 18-030 | Georgia Pacific Corporation | 018-430-21-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | \$2,758,985 \$2,758,985 |
| 18-045 | Georgia Pacific Corporation | 008-020-15-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | \$6,708,649 \$6,708,649 |
| 19-029 | Georgia Pacific Corporation | 018-430-21-00 | Land Total *Includes 10% penalty Per SEC 463 R&T Code | \$2,758,985 \$2,758,985 |

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

None.

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

Presenter/s: Ms. Lindsey Daugherty, Deputy Clerk of the Board/Clerk of the Board of Equalization.

Swearing in of the Parties and Witnesses: Ms. Lindsey Daugherty, Deputy Clerk of the Board/Clerk of the Board of Equalization, swore in all present parties.

| PROTEST/APPLICATION No. | APPLICANT NAME | APN/ACCOUNT No. |
|--------------------------------|---|------------------------|
| 17-007 | Baker Jay D&R Marie Family Living Trust | 032-0000286-000 |

Presenter/s: Chair Kraemer.

Board Action: Upon motion by Member Sheppard, seconded by Member Selzer, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 17-007 due to lack of appearance, thereby directing the Clerk to send proper notice to the Appellant.

| PROTEST/APPLICATION No. | APPLICANT NAME | APN/ACCOUNT No. |
|--------------------------------|-----------------------|------------------------|
| 18-018 | Robert W. Woelfel | 118-290-3200 |

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

Presentation of Evidence: Mr. Woelfel presented background information and clarification pertaining to the assessment appeal.

BOARD RECESS 9:55 – 10:02 A.M.

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: 10:14 A.M.

RECONVENED IN OPEN SESSION: 10:52 A.M.

REPORT OUT OF CLOSED SESSION

Presenter/s: Chair Kraemer.

Board Action: Upon motion by Member Selzer, seconded by Member Sheppard, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application 18-018.

Board Action: GENERAL CONSENSUS OF THE BOARD to hear Applications 18-024, 18-025, 18-026, 19-016, 19-017, and 19-018 together.

| PROTEST/APPLICATION No. | APPLICANT NAME | APN/ACCOUNT No. |
|-------------------------|------------------|-----------------|
| 18-024 | Safeway Inc. | 018-030-3900 |
| 18-025 | Safeway Inc. | 002-302-6100 |
| 18-026 | The Vons Company | 006-160-3300 |
| 19-016 | Safeway Inc. | 018-030-3900 |
| 19-017 | Safeway Inc. | 002-302-6100 |
| 19-018 | The Vons Company | 006-160-3300 |

Board Action: Upon motion by Member Selzer, seconded by Member Sheppard, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board approves postponements of hearing of Applications 18,024, 18-025, 18-026, 19-016, 19-017 and 19-018 to meeting January 25, 2021.

AGENDA ITEM NO. 6 – OTHER BUSINESS

None.

6A) PUBLIC EXPRESSION

Presenter/s: None.

6B) MATTERS FROM STAFF

Presenter/s: None.

6E) ANNOUNCEMENTS

Presenter/s: None.

6F) CONFIRM DATE OF NEXT MEETING

Presenter/s: The Clerk confirmed the next meeting date is January 25, 2021.

6G) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 11:02 A.M.

Attest: LINDSEY DAUGHERTY
Deputy Clerk of the Board/Clerk of the
Board of Equalization

LELAND KRAEMER, Chair

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