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## MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

### ACTION MINUTES – JANUARY 29, 2018

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#### 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listed under Agenda Item No. 6 – Appeal Protest Hearings, has been moved and amended to Agenda Item No. 4 – Approval of Withdrawn Applications or Stipulations in Place of Appearance and Testimony or Approval of Requested Continuances and/or Postponements.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:

| <b>PROTEST/APPLICATION No.</b>    | <b>APPLICANT NAME</b>               | <b>APN/ACCOUNT No.</b> |
|-----------------------------------|-------------------------------------|------------------------|
| <b>POSTPONEMENTS</b>              |                                     |                        |
| 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                            | Kimbrow, Joseph R.                  | 018-320-0200           |
| 16-030                            | Kimbrow, 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            |
| <b>EXTENSION OF TIME REQUESTS</b> |                                     |                        |
| 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        |
|  |                                    |                 | <b>Total</b> | <b>\$ 1,699,000</b> |
| *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:

| <b>PROTEST/APPLICATION NO.</b> | <b>APPLICANT NAME</b>               | <b>APN/ACCOUNT No.</b> |
|--------------------------------|-------------------------------------|------------------------|
| 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.

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

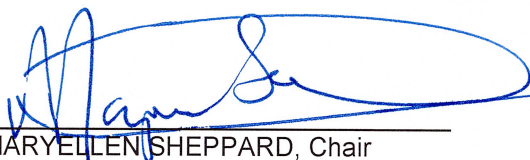
- **Announcements**

**Presenter/s:** None.

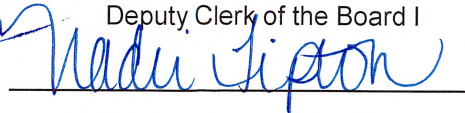
- **Confirm Date of Next Meeting**

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

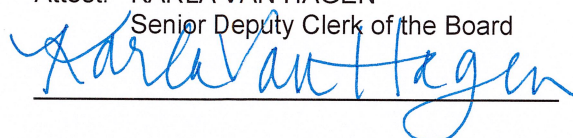
THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 10:23 A.M.

  
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MARYELLEN SHEPPARD, Chair

Attest: NADIA TIPTON  
Deputy Clerk of the Board I

  
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Attest: KARLA VAN HAGEN  
Senior Deputy Clerk of the Board

  
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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*