MENDOCINO COUNTY ASSESSMENT APPEALS BOARD
ACTION MINUTES – APRIL 23, 2018

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

The Mendocino County Assessment Appeals Board convened on Monday, April 23, 2018, at 9:00 am, with the following Board Members present: Richard Selzer, Lee Kraemer, and Mary Ellen Sheppard. Chair Sheppard presiding.

Also Present: Ms. Katharine L. Elliot, County Counsel; Ms. Sue Ranochak, Assessor/Clerk Recorder; Ms. Brina Blanton, Deputy County Counsel II; and Ms. Willetta Callaghan, Deputy Clerk of the Board I.

AGENDA ITEM NO. 1 – CALL TO ORDER

- **Roll Call:** 9:00 A.M.
  Presenter/s: Clerk.

  Present: Board Member Selzer; Vice-Chair Kraemer; and Chair Sheppard.

  Staff Present: Ms. Katharine L. Elliott, County Counsel; Ms. Sue Ranochak, Assessor/Clerk-Recorder; Ms. Brina Blanton, Deputy County Counsel II; and Ms. Willetta Callaghan, Deputy Clerk of the Board I.

- **Confirm Agenda Amendments:**
  Presenter/s: The Clerk announced that subsequent to agenda publication the following amendments were made:

  Application No. 17-030 for Wasley, Anthony T. & Jane L. TTEES, which was listed under Agenda 5a – Conduct Assessment Appeal Protest Hearings and Presentation of Evidence, has been moved to Agenda Item No. 3 – Approval of Stipulations in Place of Appearance and Testimony.

  Board Action: Upon motion by Chair Sheppard, seconded by Board Member Kraemer, and carried unanimously; IT IS ORDERED that Agenda Item 5a has been moved and amended to Agenda Item No. 3 – Approval of Stipulation(s) in Place of Appearance and Testimony.

- **Announce Order of Proceedings:**
  Presenter/s:

  Chair Sheppard announced the meeting would proceed as agendized.

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

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

Board Action: Upon motion by Vice-Chair 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 *Withdrawals*:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
16-002	Waid, Katherine A.	118-340-1300
16-003	Waid, Katherine A.	118-340-1300
16-004	Waid, Katherine	118-340-1300
16-005	Waid, Katherine A.	118-340-1300
16-057	Waid, Katherine A.	118-340-1300
16-066	SFP B. LLP	180-080-6900
17-028	Waid, Katherine A.	118-340-1300
17-037	Reyes, Adelfo I & Lapurisima A.	099-092-1201
17-038	Federal Express	003-280-0100
17-040	Ukiah Green	003-130-70
17-041	Ukiah Green South	113-130-71
17-042	South Dora Health Holdings LLC	003-471-2100

AGENDA ITEM NO. 3 – APPROVAL OF STIPULATION(S) IN PLACE OF APPEARANCE AND TESTIMONY

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

Board Action: Upon motion by Board Member Selzer, seconded by Vice-Chair 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 Applicant(s), and that the assessment(s) be set as stipulated by the Assessor and the Applicants as follows:

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.	
16-016	Waid, Katherine A.	118-340-13	Land $ 20,000.00 Improvements $ _____ **Total $ 20,000.00** *Includes 10% penalty Per SEC 463 R&T Code
17-030	Wasley Anthony T. & Jane L. TTEE	118-330-0600	Land $ 300,000.00 Improvements $1,450,000.00 **Total $1,750.000.00** *Includes 10% penalty Per SEC 463 R&T Code

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

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

Board Action: Upon motion by Vice-Chair 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 and/or Postponements.*

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
16-054	Postlewaite, Robert	145-125-1000
16-061	Cookson, Gard B. & Whitney J. TTE	049-380-38-00
17-029	EEL River Fuels, Inc.	169-120-2000

AGENDA ITEM NO. 5 – 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; Mr. Jeff Warren, Applicant; and Mr. Jeff Russell, Applicant.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
17-028	Mendocino Coast Gem and Mineral Society	019-460-0600

Applicant Presentation: Mr. Jeff Warren and Mr. Jeff Russell provided additional information and clarification regarding the Assessment Appeal Protest.

Presentation of Evidence: Ms. Sue Ranochak presented background information and clarification pertaining to the assessment appeal.

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: 10:07 A.M.

RECONVENED IN OPEN SESSION: 10:37 A.M.

REPORT OUT OF CLOSED SESSION

Presenter/s: Chair Sheppard.

Board Action: Upon motion by Vice-Chair Kraemer, seconded by Board Member Selzer, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board in the matter of Mendocino Coast Gem and Mineral Society, Application No. 16-020, to set a new assessed value as follows:

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.		
16-020	Mendocino Coast Gem and Mineral Society	019-460-0600	Land Improvements **Total** *Includes 10% penalty Per SEC 463R&TCode	$ 57,075.00 $ 38,050.00 **$ 95,125.00**

AGENDA ITEM NO. 6 – OTHER BUSINESS

- **Approval of Minutes of Prior Meeting:**
  Presenter/s: Chair Sheppard.

  Board Action: Upon motion by Vice-Chair Kraemer, seconded by Board Member Selzer, and carried unanimously; IT IS ORDERED that the Assessment Appeals Board approves the minutes of the January 29, 2018, meeting.

- **Public Expression**
  Presenter/s: Mr. Robert Finnell.

  Matters from Staff
  Presenter/s: None.

- **Announcements**
  Presenter/s: None.

- **Confirm Date of Next Meeting**
  Presenter/s: The Clerk announced the next meeting date: July 16, 2018.

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 10:43 A.M.

Attest: WILLETTA CALLAGHAN
Deputy Clerk of the Board I

MARYELLEN SHEPPARD, 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