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## **MENDOCINO COUNTY ASSESSMENT APPEALS BOARD**

### **ACTION MINUTES – JANUARY 27, 2020**

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#### **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. Matthew Kiedrowski, Deputy County Counsel; Ms. Brina Blanton, Deputy County Counsel II; Ms. Katrina Bartolomie, Assessor/Clerk-Recorder; and Ms. Lindsey Dunham, Deputy Clerk of the Board.

##### **1B) CONFIRM AGENDA AMENDMENTS**

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

Protest/Application No 18-043 has been moved to WITHDRAWALS and is now agenda item 2a).

Protest Application No's 18-029 through 18-037, 18-041, 18-044, 18-045, and 18-046 have been moved to STIPULATIONS and are now 3a) through 3n).

**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**AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS**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.
18-043	Georgia Pacific Corporation	008-151-17-00

*BOARD RECESS 9:20 A.M. – 9:23 A.M.*

**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 WENT INTO CLOSED SESSION AT 9:37 A.M TO DISCUSS STIPULATIONS*

*RECONVENED IN OPEN SESSION AT 10:03 A.M.*

*UPON RECONVENING IN OPEN SESSION, MR. CHRISTIAN M. CURTIS SAT AS COUNTY COUNSEL IN PLACE OF MR. MATT KIEDROWSKI*

**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.		
18-029	Georgia Pacific Corporation	018-430-22-00	Land Total *Includes 10% penalty Per SEC 463 R&T Code	<u>\$1,604,144</u> <u>\$1,604,144</u>
18-031	Georgia Pacific Corporation	018-430-07-00	Land Total *Includes 10% penalty Per SEC 463 R&T Code	<u>\$179,184</u> <u>\$179,184</u>
18-032	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>



PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.		
18-033	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>
18-034	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>
18-035	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>
18-036	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>
18-037	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>
18-041	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>
18-044	Georgia Pacific Corporation	008-053-34-00	Land Total *Includes 10% penalty Per SEC 463 R&T Code	<u>\$152,306</u> <u>\$152,306</u>
18-046	Georgia Pacific Corporation	008-010-37-00	Land Total *Includes 10% penalty Per SEC 463 R&T Code	<u>\$855,603</u> <u>\$855,603</u>

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, 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:

<b>PROTEST APPLICATION No.</b>	<b>APPLICANT NAME</b>	<b>APN/ACCOUNT No.</b>		
18-030	Georgia Pacific Corporation	145-125-10	Land Total *Includes 10% penalty Per SEC 463 R&T Code	\$2,579,801 \$2,579,801
18-045	Georgia Pacific Corporation	145-125-10	Land Total *Includes 10% penalty Per SEC 463 R&T Code	\$6,350,280 \$6,350,280

#### **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**

None.

#### **AGENDA ITEM NO. 6 – OTHER BUSINESS**

None.

#### **6A) APPROVAL OF MINUTES OCTOBER 28, 2019**

**Presenter/s:** Chair Kraemer.

**Board Action:** Approved.

#### **6B) APPROVAL OF MINUTES JULY 15, 2019**

**Presenter/s:** Chair Kraemer.

**Board Action:** Approved.

#### **6C) PUBLIC EXPRESSION**

**Presenter/s:** None.

#### **6D) DISCUSSION AND POSSIBLE ACTION INCLUDING AMENDMENT TO THE MASTER MEETING CALENDAR**

**Presenter/s:** The Clerk announced that due to a scheduling conflict with the Board of Supervisors, the next upcoming meeting would need to be moved to a date other than April 20, 2020. It was general consensus of the Board to move the meeting to April 13, 2020.

#### **6E) ANNOUNCEMENTS**



**6F) CONFIRM DATE OF NEXT MEETING APRIL 13, 2020**

**Presenter/s:** The Clerk confirmed the next meeting date is April 13, 2020.

**6G) ADJOURNMENT**

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 10:12 A.M.



LELAND KRAEMER, Chair

Attest: LINDSEY DUNHAM  
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***