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## **MENDOCINO COUNTY ASSESSMENT APPEALS BOARD**

### **ACTION MINUTES – JANUARY 25, 2021**

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

#### **AGENDA ITEM NO. 1 – CALL TO ORDER (9:13 A.M.)**

##### **1A) ROLL CALL**

**Presenter/s:** Clerk.

**Present:** Chair Leland Kraemer; Member Maryellen Sheppard; 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; Ms. Brina Blanton, Deputy County Counsel; Mr. Matthew Kiedrowski, Deputy County Counsel; 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. 17-009, 17-024, 18-030, 18-045, and 19-029 have been moved to STIPULATIONS and are now agenda items 3a) through 3e).

**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## AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS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/<br>APPLICATION NO. | APPLICANT NAME                    | APN/ACCOUNT NO. |
|-----------------------------|-----------------------------------|-----------------|
| 19-009                      | Bruce A Wittenberg                | 002-340-4700    |
| 20-016                      | Trevor K & Angela E Sharp Trustee | 019-690-1500    |

## 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<br>APPLICATION<br>No. | APPLICANT NAME              | APN/ACCOUNT<br>No. |   |                            |
|-------------------------------|-----------------------------|--------------------|---|----------------------------|
| 17-009                        | Georgia Pacific Corporation | 008-020-15-00      | Land<br>Total<br>*Includes 10%<br>penalty Per SEC<br>463 R&T Code | \$4,850,000<br>\$4,850,000 |
| 18-045                        | Georgia Pacific Corporation | 008-020-15-00      | Land<br>Total<br>*Includes 10%<br>penalty Per SEC<br>463 R&T Code | \$4,850,000<br>\$4,850,000 |



**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 waive the appearance for a reduction of assessment for the following Applicants, and that the assessments be set as revised amounts determined by the Assessment Appeals Board as follows:

| PROTEST APPLICATION No. | APPLICANT NAME              | APN/ACCOUNT No. |   |                            |
|-------------------------|-----------------------------|-----------------|---|----------------------------|
| 17-024                  | Georgia Pacific Corporation | 018-430-21-00   | Land<br>Total<br>*Includes 10%<br>penalty Per SEC<br>463 R&T Code | \$2,579,801<br>\$2,579,801 |
| 18-030                  | Georgia Pacific Corporation | 018-430-21-00   | Land<br>Total<br>*Includes 10%<br>penalty Per SEC<br>463 R&T Code | \$2,579,801<br>\$2,579,801 |
| 19-029                  | Georgia Pacific Corporation | 018-430-21-00   | Land<br>Total<br>*Includes 10%<br>penalty Per SEC<br>463 R&T Code | \$2,579,801<br>\$2,579,801 |

#### 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 Selzer, seconded by Member Sheppard, 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. |
|-------------------------|-----------------|-----------------|
| 19-001                  | Paul Palestrini | 144-070-1900    |

## **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.

| <b>PROTEST/APPLICATION No.</b> | <b>APPLICANT NAME</b> | <b>APN/ACCOUNT NO.</b> |
|--------------------------------|-----------------------|------------------------|
| 19-010                         | Robert D Finnell      | 013-300-6005           |

**Presenter/s:** Chair Kraemer.

**Board Action:** Upon motion by Member Selzer, seconded by Chair Kraemer, and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board to approve the continuance of Application 19-010 to Meeting Date April 26, 2021.

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

| <b>PROTEST/APPLICATION No.</b> | <b>APPLICANT NAME</b> | <b>APN/ACCOUNT NO.</b> |
|--------------------------------|-----------------------|------------------------|
| 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 continuance of Applications 18,024, 18-025, 18-026, 19-016, 19-017 and 19-018 to Meeting Date April 26, 2021.

*BOARD RECESS 11:08 – 11:22 A.M.*

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

None.

### **6A) PUBLIC EXPRESSION**

**Presenter/s:** None.

### **6B) MATTERS FROM STAFF**

**Presenter/s:** Mr. Christian M. Curtis, County Counsel.

**Board Action:** Upon motion by Member Selzer, seconded by Member Sheppard, and carried unanimously; IT IS ORDERED that any materials submitted as evidence for an Assessment Appeals Board meeting shall be distributed as part of the agenda packet upon publication and issued publicly as they are received.



**6E) ANNOUNCEMENTS**

Presenter/s: None.

**6F) CONFIRM DATE OF NEXT MEETING**

Presenter/s: The Clerk confirmed the next meeting date is April 26, 2021.

**6G) ADJOURNMENT**

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 11:43 A.M.



LELAND KRAEMER, Chair

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

**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***