

SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, April 11, 2012

REGULAR MEETING

8:30 a.m.: The Shasta County Assessment Appeals Board convened with the following present:

BOARD MEMBERS:

Ken Brown
Larry Lewis
Ernie Rouse

Linda Samuels, Alternate

BOARD STAFF:

Donna Dilts, County Administrative Officer Assistant
Suzie White, CAO Typist Clerk III
Elizabeth Johnson, Legal Counsel

ELECTION OF CHAIRMAN

By motion made, seconded (Rouse/Brown), and unanimously carried, the Assessment Appeals Board elected Ken Brown as Chairman and Ernie Rouse as Vice Chairman.

PUBLIC COMMENT PERIOD - OPEN TIME

There was no one present who wished to speak during the Public Comment Period.

REGULAR CALENDAR

SWEARING IN OF STAFF

This was the time set for the Assessment Appeals Board to consider property assessment appeals. Appellants were duly notified by mail of the date and time of hearings.

The following County staff were sworn in: Assessor-Recorder Leslie Morgan, Deputy Assessor-Recorder Wayne Stephens, and Senior Supervising Auditor Appraiser Bill Jostock.

ACCEPTANCE OF DOCUMENTS

At the recommendation of Deputy Assessor-Recorder Wayne Stephens and by motion made, seconded (Rouse/Lewis), and unanimously carried, the Assessment Appeals Board agreed to accept documents pertaining to appeals received via facsimile or e-mail attachment as if it contained an original signature.

REQUESTS FOR POSTPONEMENTS AS SUBMITTED BY THE ASSESSOR

Deputy Assessor-Recorder Wayne Stephens advised there were no requests for postponements submitted by the Assessor; however, he reserved the right to request a postponement should any of the appellants who has not responded to the Assessor's requests appear for a hearing.

POSTPONEMENTS/309 WAIVERS, WITHDRAWALS, AND STIPULATIONS

Deputy Assessor-Recorder Wayne Stephens presented the postponements, withdrawals, and stipulations as requested by appellants.

POSTPONEMENTS/309 WAIVERS

At the recommendation of Deputy Assessor-Recorder Wayne Stephens and by motion made, seconded (Lewis/Rouse), and unanimously carried, the Assessment Appeals Board accepted the Assessor's recommendation and approved the requests by the appellants for postponements and withdrawals of the following appeals:

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2010-123	Charter Communications	048-320-019, 860-000-272
2010-124	Charter Communications	005-610-010, 860-000-530
2010-125	Charter Communications	049-390-008, 860-000-859
2010-126	Charter Communications	051-140-021, 860-001-180
2010-127	Charter Communications	011-270-032, 800-002-177
2010-128	Charter Communications	048-320-020, 800-004-156
2010-129	Charter Communications	202-150-009, 810-000-118
2010-130	Charter Communications	202-100-022, 810-000-276
2010-131	Charter Communications	005-280-001, 810-000-445
2010-132	Charter Communications	048-200-001, 810-000-584
2011-007	Bombardier Aerospace	800-007-850
2011-014	DIRECTV, Inc.	810-000-525
2011-015	DIRECTV, Inc.	810-000-111
2011-016	DIRECTV, Inc.	810-000-255
2011-017	DIRECTV, Inc.	810-000-436
2011-018	DIRECTV, Inc.	810-000-391
2011-046	Flight Options	054-280-005
2011-052	NetJets International, Inc.	800-007-853
2011-053	NetJets Aviation, Inc.	800-007-854
2011-289	Charter Communications	055-610-010, 860-000-530
2011-290	Charter Communications	048-320-019, 860-000-272

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-292	Charter Communications	048-200-001, 810-000-584
2011-293	Charter Communications	005-280-001, 810-000-445
2011-294	Charter Communications	202-100-022, 810-000-276
2011-295	Charter Communications	048-320-020, 800-004-156
2011-296	Charter Communications	011-270-032, 800-002-177
2011-297	Charter Communications	202-150-009, 810-000-118
2011-298	Charter Communications	051-140-021, 860-001-108
2011-299	Charter Communications	049-390-008, 860-000-859

WITHDRAWALS

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2009-014	Contech Construction Products, Inc.	108-430-040-001
2009-069	Record Searchlight	800-003-094
2009-117	Clearwire US, LLC	800-006-567
2009-118	Clearwire US, LLC	800-006-568
2009-119	Clearwire US, LLC	800-006-569
2009-120	Clearwire US, LLC	800-006-570
2009-121	Clearwire US, LLC	800-006-576
2009-122	Clearwire US, LLC	800-006-577
2009-123	Clearwire US, LLC	800-006-571
2009-124	Clearwire US, LLC	800-006-573

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2009-125	Clearwire US, LLC	800-006-574
2009-126	Clearwire US, LLC	800-006-575
2009-127	Clearwire US, LLC	800-006-572
2009-128	Clearwire US, LLC	800-006-566
2009-251	Tesoro Sierra Properties, LLC	107-370-039
2010-067	Sierra Pacific Industries	820-000-422
2010-068	Sierra Pacific Industries	820-000-224
2010-122	Charter Communications	202-030-045, 860-000-252
2010-134	Tesoro Sierra Properties, LLC	107-370-039
2011-001	Hearne, Laurence F.	305-370-023
2011-002	Deutsche Bank National	102-270-044
2011-003	Cheeseman, Mark R.	110-290-026
2011-004	Stewart, Edward H. & Judy A.	701-100-022
2011-006	Farmland Management Services	800-000-648
2011-009	Steele, Silvia	068-530-013
2011-010	Gassaway, Joseph R.	116-060-033
2011-012	Shasta Red, LLC	207-180-032
2011-013	RLR Investments, LLC	050-010-018
2011-022	Cottonwood Chevron, Inc.	088-160-048
2011-023	Raley's Family of Stores	113-320-039
2011-024	Baldwin Creek Ranch, LLC	704-270-020

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-025	Baldwin Creek Ranch, LLC	704-270-019
2011-026	Baldwin Creek Ranch, LLC	704-270-017
2011-027	Baldwin Creek Ranch, LLC	704-270-009
2011-028	Baldwin Creek Ranch, LLC	704-270-004
2011-029	Pier 1 Imports	107-250-049
2011-030	Hector, Kent D.	204-460-058
2011-036	Morin, Bruce C.	061-210-004
2011-040	Dulin, Bill W. & Rosalyn L.	360-160-015
2011-041	Ost, Linda A.	083-080-001
2011-042	Ost, Linda A.	099-300-013
2011-044	Rockhold, David R.	073-280-027
2011-047	Dodge, Peter P.	202-730-040
2011-048	Shasta Carwash	049-300-060
2011-049	Shasta Lake, LLC, et al	054-510-030
2011-050	Rollins, Michael & Robin	112-330-003
2011-051	Gray, Michael S.	115-420-043
2011-054	Rustic Trailer Park	014-070-010
2011-055	Shasta Tire & Service, Inc.	114-350-005
2011-056	Save Mart Store #477	071-430-012
2011-057	Save Mart Store #477	071-430-013
2011-058	Save Mart Store #477	071-430-034

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-059	HD Development of Maryland, Inc.	071-330-008
2011-060	SA Group Properties, Inc.	114-320-034
2011-061	Taylor, Kenneth & Christine	018-670-047
2011-062	Schwartz Trust, Kenneth W. & Anna May	056-370-016
2011-063	Schwartz Trust, Kenneth W. & Anna May	055-380-014
2011-064	Adams, Rodger	112-280-003
2011-065	Adams, Rodger	060-600-004
2011-066	Harlan, William D.	011-540-016
2011-067	Souder, David & Heather	201-870-016
2011-068	Kahn, Mohamed	055-250-025
2011-069	Resources for Rural Community Development	108-310-037
2011-070	Byzick, Neil R.	110-020-054, 110-020-055
2011-071	Dye, Virginia M.	032-090-005
2011-072	Sperber, David or Zoila	061-120-014
2011-073	Boehle Family Trust 1983 Rev Trust	201-620-007
2011-074	Calantropio, Bruce P.	007-460-011
2011-075	Drake III, Fred A.	204-050-029
2011-076	La Manna, Brenda	078-020-034
2011-080	WinCo Foods, LLC #58	071-430-071
2011-081	McDonald's Chapel	067-080-045
2011-082	Lawncrest Chapel	102-020-010

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-083	McDonald's Chapel	028-200-039
2011-084	Clover Creek Development Company	110-380-001
2011-085	Clover Creek Development Company	110-380-002
2011-086	Clover Creek Development Company	110-380-003
2011-087	Clover Creek Development Company	110-380-004
2011-088	Clover Creek Development Company	110-380-005
2011-089	Clover Creek Development Company	110-380-006
2011-090	Clover Creek Development Company	110-380-007
2011-091	Clover Creek Development Company	110-380-008
2011-092	Clover Creek Development Company	110-380-009
2011-093	Clover Creek Development Company	110-380-010
2011-094	Clover Creek Development Company	110-380-011
2011-095	Clover Creek Development Company	110-380-012
2011-096	Clover Creek Development Company	110-380-013
2011-097	Clover Creek Development Company	110-380-014
2011-098	Clover Creek Development Company	110-380-015
2011-099	Clover Creek Development Company	110-380-016
2011-100	Clover Creek Development Company	110-380-017
2011-101	Clover Creek Development Company	110-380-018
2011-102	Clover Creek Development Company	110-380-019
2011-103	Clover Creek Development Company	110-380-020

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-104	Clover Creek Development Company	110-380-021
2011-105	Clover Creek Development Company	110-380-022
2011-106	Clover Creek Development Company	110-380-023
2011-107	Clover Creek Development Company	110-380-024
2011-108	Clover Creek Development Company	110-380-025
2011-109	Clover Creek Development Company	110-380-026
2011-110	Clover Creek Development Company	110-380-027
2011-111	Clover Creek Development Company	110-380-028
2011-112	Clover Creek Development Company	110-380-029
2011-113	Clover Creek Development Company	110-390-001
2011-114	Clover Creek Development Company	110-390-002
2011-115	Clover Creek Development Company	110-390-003
2011-116	Clover Creek Development Company	110-390-004
2011-117	Clover Creek Development Company	110-390-005
2011-118	Clover Creek Development Company	110-390-006
2011-119	Clover Creek Development Company	110-390-007
2011-120	Clover Creek Development Company	110-390-008
2011-121	Clover Creek Development Company	110-390-009
2011-122	Clover Creek Development Company	110-390-010
2011-123	Clover Creek Development Company	110-390-011
2011-124	Clover Creek Development Company	110-390-012

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-125	Clover Creek Development Company	110-390-014
2011-126	Clover Creek Development Company	110-390-016
2011-127	Clover Creek Development Company	110-390-017
2011-128	Clover Creek Development Company	110-390-018
2011-129	Clover Creek Development Company	110-400-001
2011-130	Clover Creek Development Company	110-400-002
2011-131	Clover Creek Development Company	110-400-003
2011-132	Clover Creek Development Company	110-400-004
2011-133	Clover Creek Development Company	110-400-005
2011-134	Clover Creek Development Company	110-400-007
2011-135	Clover Creek Development Company	100-400-008
2011-136	Clover Creek Development Company	110-400-009
2011-137	Clover Creek Development Company	110-400-010
2011-138	Clover Creek Development Company	110-400-022
2011-139	Clover Creek Development Company	110-400-023
2011-140	Clover Creek Development Company	110-400-025
2011-141	Clover Creek Development Company	110-410-001
2011-142	Clover Creek Development Company	110-410-002
2011-143	Clover Creek Development Company	110-410-003
2011-144	Clover Creek Development Company	110-410-004
2011-145	Clover Creek Development Company	110-410-005

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-146	Clover Creek Development Company	110-410-006
2011-147	Clover Creek Development Company	110-410-007
2011-148	Clover Creek Development Company	110-410-008
2011-149	Clover Creek Development Company	110-410-010
2011-150	Clover Creek Development Company	110-410-011
2011-151	Clover Creek Development Company	110-410-012
2011-152	Clover Creek Development Company	110-410-015
2011-153	Clover Creek Development Company	110-410-016
2011-154	Clover Creek Development Company	110-410-017
2011-155	Clover Creek Development Company	110-410-018
2011-156	Clover Creek Development Company	110-410-019
2011-157	Clover Creek Development Company	110-410-020
2011-158	Clover Creek Development Company	110-410-021
2011-159	Clover Creek Development Company	110-410-022
2011-160	Clover Creek Development Company	110-410-023
2011-161	Clover Creek Development Company	110-420-001
2011-162	Clover Creek Development Company	110-420-002
2011-163	Clover Creek Development Company	110-420-003
2011-164	Clover Creek Development Company	110-420-004
2011-165	Clover Creek Development Company	110-420-005
2011-166	Clover Creek Development Company	110-420-006

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-167	Clover Creek Development Company	110-420-007
2011-168	Clover Creek Development Company	110-420-008
2011-169	Clover Creek Development Company	110-420-009
2011-170	Clover Creek Development Company	110-420-010
2011-171	Clover Creek Development Company	110-420-011
2011-172	Clover Creek Development Company	110-420-012
2011-173	Clover Creek Development Company	110-420-013
2011-174	Clover Creek Development Company	110-420-014
2011-175	Clover Creek Development Company	110-420-015
2011-176	Clover Creek Development Company	110-420-016
2011-177	Clover Creek Development Company	110-420-017
2011-178	Clover Creek Development Company	110-420-018
2011-179	Clover Creek Development Company	110-420-019
2011-180	Clover Creek Development Company	110-420-020
2011-181	Clover Creek Development Company	110-420-021
2011-182	Clover Creek Development Company	110-420-022
2011-183	Clover Creek Development Company	110-420-023
2011-184	Clover Creek Development Company	110-420-024
2011-185	Clover Creek Development Company	110-420-025
2011-186	Clover Creek Development Company	110-420-026
2011-187	Clover Creek Development Company	110-420-027

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-188	Clover Creek Development Company	110-420-028
2011-189	Clover Creek Development Company	110-420-029
2011-190	Clover Creek Development Company	110-420-030
2011-191	Clover Creek Development Company	110-420-031
2011-192	Clover Creek Development Company	110-420-032
2011-193	Clover Creek Development Company	110-420-033
2011-194	Clover Creek Development Company	110-430-001
2011-195	Clover Creek Development Company	110-430-002
2011-196	Clover Creek Development Company	110-430-003
2011-197	Clover Creek Development Company	110-430-004
2011-198	Clover Creek Development Company	110-430-005
2011-199	Clover Creek Development Company	110-430-006
2011-200	Clover Creek Development Company	110-430-007
2011-201	Clover Creek Development Company	110-430-008
2011-202	Clover Creek Development Company	110-430-009
2011-203	Clover Creek Development Company	110-430-010
2011-204	Clover Creek Development Company	110-430-011
2011-205	Clover Creek Development Company	110-430-012
2011-206	Clover Creek Development Company	110-430-013
2011-207	Clover Creek Development Company	110-430-014
2011-208	Clover Creek Development Company	110-430-015

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-209	Clover Creek Development Company	110-430-016
2011-210	Clover Creek Development Company	110-430-017
2011-211	Clover Creek Development Company	110-430-018
2011-212	Clover Creek Development Company	110-430-019
2011-213	Clover Creek Development Company	110-430-020
2011-214	Clover Creek Development Company	110-430-021
2011-215	Clover Creek Development Company	110-430-022
2011-216	Clover Creek Development Company	110-430-023
2011-217	Clover Creek Development Company	110-430-024
2011-218	Clover Creek Development Company	110-430-025
2011-219	Clover Creek Development Company	110-430-026
2011-220	Clover Creek Development Company	110-430-027
2011-221	Clover Creek Development Company	110-430-028
2011-222	Clover Creek Development Company	110-430-029
2011-223	Clover Creek Development Company	110-430-030
2011-224	Clover Creek Development Company	110-430-031
2011-225	Clover Creek Development Company	110-430-032
2011-226	Clover Creek Development Company	110-430-033
2011-227	Airport Road Development, LLC	110-200-018
2011-228	Airport Road Development, LLC	110-200-020
2011-229	Thomason, Colburn R. & Valdene	116-150-015

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-230	Gold Hills Country Club (Thomason)	073-090-050
2011-231	Gold Hills Country Club (Thomason)	073-090-060
2011-232	Gold Hills Country Club (Thomason)	073-100-072
2011-233	Gold Hills Country Club (Thomason)	073-100-085
2011-234	Gold Hills Country Club (Thomason)	073-090-061
2011-235	Gold Hills Country Club (Thomason)	073-090-062
2011-236	Gold Hills Country Club (Thomason)	073-090-063
2011-237	Gold Hills Country Club (Thomason)	073-090-064
2011-238	Gold Hills Country Club (Thomason)	073-090-063
2011-239	Gold Hills Country Club (Thomason)	073-090-064
2011-240	Norcal Investment Partners, LP	074-250-033
2011-241	Gold Hills Country Club (Thomason)	073-100-081
2011-242	Gold Hills Country Club (Thomason)	073-100-084
2011-243	Gold Hills Country Club (Thomason)	073-100-086
2011-244	Norcal Investment Partners, LP	074-230-003
2011-245	Norcal Investment Partners, LP	074-240-002
2011-246	Thomason, Colburn R. & Valdene	110-160-051
2011-247	Thomason, Colburn R. & Valdene	110-160-011
2011-248	Thomason, Colburn R. & Valdene	110-160-049
2011-249	Thomason LTD	075-150-039
2011-250	Nor Cal Investment Properties	074-260-009

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-251	Thomason Properties	074-180-019
2011-252	Golden Bear Real Estate, Inc.	074-010-005
2011-253	Nor Cal Investment Properties	074-260-001
2011-254	Thomason Properties	074-010-009
2011-255	Nor Cal Investment Properties	074-260-002
2011-256	Golden Bear Real Estate, Inc.	074-010-010
2011-257	Nor Cal Investment Properties	074-260-003
2011-258	Golden Bear Real Estate, Inc.	074-110-007
2011-259	Nor Cal Investment Properties	074-260-004
2011-260	Thomason Properties	074-110-010
2011-261	Thomason Properties	074-180-017
2011-262	Golden Bear Real Estate, Inc.	074-180-018
2011-263	Clover Creek Development Company	054-240-001
2011-264	Clover Creek Development Company	110-440-005
2011-265	Clover Creek Development Company	110-440-006
2011-266	Clover Creek Development Company	110-440-007
2011-267	Clover Creek Development Company	110-440-008
2011-268	Clover Creek Development Company	110-160-036
2011-269	Lake Boulevard Development Company	116-160-015
2011-270	Lake Boulevard Development Company	116-160-011
2011-271	Lake Boulevard Development Company	116-160-014

<u>Application Number</u>	<u>Appellant Name</u>	<u>Parcel Number</u>
2011-272	Lake Boulevard Development Company	1160160-013
2011-273	Gold Hills Country Club (Thomason)	073-200-00
2011-274	Gold Hills Country Club (Thomason)	073-200-002
2011-275	Gold Hills Country Club (Thomason)	073-200-003
2011-276	Knighton Road, LLC	054-320-013
2011-277	Thomason, Colburn R. & Valdene	073-470-004
2011-278	Knighton Road, LLC	055-310-010
2011-279	Knighton Road, LLC	056-010-032
2011-280	Knighton Road, LLC	056-010-031
2011-281	Knighton Road, LLC	054-320-012
2011-282	Marshall, Nancy J.	202-730-050
2011-283	VNO Hilltop Drive LP/Vornado Realty Trust	107-160-016
2011-284	Lehigh Southwest Cement	307-030-002
2011-285	Lehigh Southwest Cement	307-360-034
2011-286	Shasta Crossroads, LLC (Trigil, Inc.)	071-430-041
2011-287	Shasta Crossroads, LLC (Trigil, Inc.)	071-430-057
2011-288	Shasta Crossroads, LLC (Trigil, Inc.)	071-430-058
2011-291	Charter Communications	202-030-045, 860-000-252
2011-300	Knauf Insulation GMBH	064-150-079
2011-301	Tesoro Sierra Properties, LLC	107-370-039

JURISDICTION ISSUE REGARDING SHASTA CONSTRUCTORS

In response to questions by Chairman Brown regarding the Assessment Appeals Board's jurisdiction to hear an untimely filed application, Legal Counsel Elizabeth Johnson explained there was concern by a member of the Board of Supervisors that the applicant had received conflicting information from the County and, in the interest of making sure the taxpayer had every opportunity to exhaust administrative remedies, the appropriate route was to bring the matter to the Assessment Appeals Board. The time periods that were identified between the Assessor's Office and the taxpayer are mandatory and jurisdictional, and property tax rules state that unless otherwise stated, the Assessment Appeals Board has no jurisdiction to consider an application that is untimely filed.

By motion made, seconded (Lewis/Rouse) and unanimously carried, the Assessment Appeals Board will not hear this item due to it being filed after the November 30 deadline.

8:57 a.m.: The Assessment Appeals Board recessed.

9:04 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Ken Brown, Larry Lewis, Ernie Rouse, Alternate Linda Samuels, Legal Counsel Elizabeth Johnson, CAO Assistant Donna Dilts, and CAO Typist Clerk III Suzie White present.

SCHEDULED HEARINGS

APPLICATION NO. 2011-038
AVANTAIR, INC.
ASSESSOR'S PARCEL NO. 800-008-640

Deputy Assessor-Recorder Wayne Stephens stated that Avantair, Inc. had requested waivers; however, the waivers had not been returned, and he requested this appeal be postponed until the next regularly scheduled hearing date, unless waivers were received prior to that time.

By motion made, seconded (Rouse/Lewis), and unanimously carried, the Assessment Appeals Board postponed Application No. 2011-038, Avantair, Inc., until the next regularly scheduled hearing date.

APPLICATION NO. 2011-043
CITATIONSHARES MANAGEMENT, LLC
ASSESSOR'S PARCEL NO. 800-007-851

Deputy Assessor-Recorder Wayne Stephens stated that CitationShares Management, LLC had requested waivers; however, the waivers had not been returned, and he requested this

appeal be postponed until the next regularly scheduled hearing date, unless waivers were received prior to that time.

By motion made, seconded (Lewis/Rouse), and unanimously carried, the Assessment Appeals Board postponed Application No. 2011-043, CitationShares Management, LLC, until the next regularly scheduled hearing date.

REQUESTS FOR FINDINGS OF FACT

Deputy Assessor-Recorder Wayne Stephens reported that the Assessor did not have any requests for Findings of Fact on the items being heard, but reserved the right to exercise this option if unexpected information was presented. By consensus, the Assessment Appeals Board agreed to the request of Mr. Stephens.

9:07 a.m.: The Assessment Appeals Board recessed to Thursday, April 12, 2012 at 9:00 a.m.

Thursday, April 12, 2012

9:03 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Ken Brown, Larry Lewis, Alternate Linda Samuels, Legal Counsel Elizabeth Johnson, CAO Assistant Donna Dilts, and CAO Typist Clerk III Suzie White present. Board Member Ernie Rouse was not present.

SCHEDULED HEARINGS

APPLICATION NO. 2011-045

EDWARD A. GWIN

ASSESSOR'S PARCEL NOS. 023-480-009 and 113-400-005

Deputy Assessor-Recorder Wayne Stephens explained this appeal involves an owner-occupied, single-family residence, and the burden of proof is on the Assessor.

Senior Supervising Real Property Appraiser David Baker was sworn in. Edward Gwin, the former property owner, is appealing the base year value transfer denial. Nathan and Sara Robbins are the current property owners. On June 3, 2011, the property sold for \$368,000. In October 2011, the purchase price was accepted as the full cash value. In November 2011, Mr. Robbins requested a review of the value and submitted the fee appraisal completed at the time of his purchase indicating a value of \$282,500 as of May 18, 2011. After review, the

assessed value was adjusted to \$290,000 under the provisions of Property Tax Rule 2. Upon notification of the adjustment, Mr. Gwin filed an appeal based on denial of the base year value.

Edward Gwin was sworn in. Mr. Gwin stated the construction and design of the home were superior to most homes and support the purchase price. Before selling and buying a new home, Mr. Gwin confirmed the sale and purchase met the criteria of Proposition 60 and stated the Robbins were willing to pay more than the appraisal price. He contended that Proposition 60 states that "Price equals value"; therefore, the Robbins paid the proper amount of \$368,000.

Mr. Stephens informed the Board the current property owners have the right to present their case under Proposition 60. Nathan Robbins was sworn in and stated he felt the property was well worth the amount of purchase, but he did not want to pay any more in taxes than his neighbors were paying. In response to a question from Chairman Brown, Mr. Robbins assured the Assessment Appeals Board there was no prior relationship between the buyer and seller and the sale was an arms-length transaction. Mr. Robbins provided a copy of the appraisal report done prior to the purchase, showing the appraised amount to be \$282,500.

By motion made, seconded (Lewis/Samuels), and unanimously carried, the Assessment Appeals Board took the matter under submission.

9:23 a.m.: The Assessment Appeals Board recessed.

9:30 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Ken Brown, Larry Lewis, Alternate Linda Samuels, Legal Counsel Elizabeth Johnson, CAO Assistant Donna Dilts, and CAO Typist Clerk III Suzie White present. Board Member Ernie Rouse was not present.

APPLICATION NO. 2011-035
LARRY A. ROCHA
ASSESSOR'S PARCEL NO. 050-790-028

Larry Rocha was not present.

By motion made, seconded (Lewis/Samuels) and unanimously carried, the Assessment Appeals Board tabled the application until 1:30 p.m. to give the applicant time to appear.

9:33 a.m.: The Assessment Appeals Board recessed until 1:30 p.m.

1:30 p.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Ken Brown, Larry Lewis, Alternate Linda Samuels, Legal Counsel Elizabeth Johnson, CAO Assistant Donna Dilts, and CAO Typist Clerk III Suzie White present. Board Member Ernie Rouse was not present.

ACTION ON ITEMS TAKEN UNDER SUBMISSION

APPLICATION NO. 2011-045

EDWARD A. GWIN

ASSESSOR'S PARCEL NO. 023-480-009 and 113-400-005

By consensus, the Assessment Appeals Board rejected the Assessor's Opinion of Value, as evidence presented was not adequate to rebut the assumption that price equals value. The Assessment Appeals Board has established the base year value at \$348,600, based on the location, amenities, updating, outbuildings, and quality of the home and property. The Assessment Appeals Board rejected the current owner's appeal as it appears the transaction was an arms-length transaction that was consummated with the buyer having full knowledge of the property. The Assessment Appeals Board noted the owner has the right to seek a Proposition 8 adjustment for ongoing years.

APPLICATION NO. 2011-035

LARRY A. ROCHA

ASSESSOR'S PARCEL NO. 050-790-028

Larry Rocha was not present.

By motion made, seconded (Lewis/Samuels), and unanimously carried, the Assessment Appeals Board denied Application No. 2011-035, Larry A. Rocha, for lack of appearance.

SCHEDULED HEARINGS

APPLICATION NO. 2011-078

PULL & SAVE DEVELOPMENT

ASSESSOR'S PARCEL NO. 109-340-026

Deputy Assessor-Recorder Wayne Stephens stated a letter of withdrawal was received from Pull & Save Development on April 11, 2012 and a copy had been forwarded to the Clerk. Mr. Stephens requested the Assessment Appeals Board accept the withdrawal.

By motion made, seconded (Lewis/Samuels), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2011-078, Pull & Save Development.

APPLICATION NO. 2011-079
1355 N FOURTH, LLC
ASSESSOR'S PARCEL NO. 076-070-024

An authorized representative from 1355 N Fourth, LLC was not present, and Deputy Assessor-Recorder Wayne Stephens explained the applicant verbally agreed to a value but has not returned the signed letter. The Assessor's Office requested the application be denied for lack of appearance.

By motion made, seconded (Samuels/Lewis), and unanimously carried, the Assessment Appeals Board denied Application No. 2011-079, 1355 N Fourth, LLC for lack of appearance.

1:33 p.m.: The Assessment Appeals Board recessed to April 13, 2012, at 9:00 a.m.

Friday, April 13, 2012

9:01 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Ken Brown, Ernie Rouse, Larry Lewis, Alternate Linda Samuels, Legal Counsel Elizabeth Johnson, CAO Assistant Donna Dilts, and CAO Typist Clerk III Suzie White present.

SCHEDULED HEARINGS

APPLICATION NO. 2011-039
MARVIN J. LACHNEY
ASSESSOR'S PARCEL NO. 005-500-012

Senior Supervising Auditor Appraiser Bill Jostock explained this is an appeal of the 10 percent penalty assessed on an untimely filed business property statement. Mr. Jostock explained business property statements are sent out in early January each year with an initial due date of April 1. Statements are not actually considered late until after May 9. Reminder cards are sent in April to taxpayers who have not filed their business property statements. The statement from Marvin Lachney was received November 15, 2011, after the close of the assessment rolls. The property was valued at \$180,830, the 10 percent penalty is \$18,083, and the actual tax is \$198.10.

David Baker, authorized representative for the appellant, explained Mr. Lachney is his father-in-law. In late February-March 2011, Mr. Lachney's wife was diagnosed with a terminal illness and she died on June 6, 2011. During that time, no thought was given to any taxes that

needed to be filed, including income taxes which were not filed until October 2011. Mr. Baker asked the Board for consideration due to the illness.

By motion made, seconded (Lewis/Rouse), and unanimously carried, the Assessment Appeals Board waived the penalty for Application No. 2011-039, Marvin J. Lachney.

APPLICATION NO. 2011-005
QUALITY PLUS CAR WASH
ASSESSOR'S PARCEL NO. 113-300-026

Senior Supervising Auditor Appraiser Bill Jostock explained a representative from Quality Plus Car Wash was present; however, he is not an authorized representative on the application. Mr. Jostock requested this application be heard later during the morning session to allow time to obtain the authorization. By consensus, the Assessment Appeals Board agreed to the request of Mr. Jostock.

APPLICATION NO. 2011-008
FIRST AMERICA TITLE INSURANCE CO.
ASSESSOR'S PARCEL NO. 800-008-136

A representative of First American Title Insurance Company was not present, and Senior Supervising Auditor Appraiser Bill Jostock requested this application be denied for lack of appearance.

By motion made, seconded (Rouse/Lewis), and unanimously carried, the Assessment Appeals Board denied Application No. 2011-008, First American Title Insurance Company, for lack of appearance.

APPLICATION NO. 2011-011
RENT-A-CENTER, INC. #01082
ASSESSOR'S PARCEL NO. 800-003-515

A representative of Rent-A-Center, Inc. was not present, and Senior Supervising Auditor Appraiser Bill Jostock requested this application be denied for lack of appearance.

By motion made, seconded (Lewis/Rouse), and unanimously carried, the Assessment Appeals Board denied Application No. 2011-011, Rent-A-Center, Inc. #01082, for lack of appearance.

APPLICATION NO. 2011-020
LOWES HIW, INC.
ASSESSOR'S PARCEL NO. 067-110-055

Senior Supervising Auditor Appraiser Bill Jostock explained the applicant is contesting the assessed value of the property, and the burden of proof is upon the appellant. William A.

Campbell, Jr. of the Altus Group, representing Lowes Home Improvement Warehouses, was sworn in.

Mr. Campbell explained that during the year, Lowes had commissioned a study of market values based on what personal property or assets are listed or the amount for which the items are selling in the marketplace. The study contains the conclusion of the appraiser. Since this is a market study, not an appraisal, it does not need to be valued within 90 days of the lien date. The market appraisal is not specific to the Redding location but is specific to the type of equipment used in this location. Mr. Campbell stated that Lowes is recommending the overall value be reduced from \$2,901,800 to \$2,042,581.

In response to questions by Board Member Brown, Mr. Campbell confirmed the values in the report were not based on an appraised value, but rather on Lowe's experience in the market.

Mr. Jostock explained the Assessor's Office used recommendations by the California Assessor's Association to determine class life of assets. This methodology was agreed to by Lowes during the completed audit of the 2010 lien date, and he explained the Assessor's process used to arrive at the valuation on the property. Taxpayers are allowed to petition the California Assessor's Association for a change to the class life of specific assets and, to his knowledge, no one has done that. Mr. Jostock said the Assessor's Office stated the value assessed on the lien date is accurate. Shasta County's approach to value is consistent with other counties regarding Lowes stores.

In response to questions by Board Member Rouse, Mr. Jostock explained they have had no inquiries by anyone in the home improvement industry with issues similar to Lowes. In response to questions by Legal Counsel Johnson, Mr. Jostock confirmed freight and labor costs are included because all costs involved in putting an item into use is rolled into the total cost.

By motion made, seconded (Rouse/Lewis), and unanimously carried, the Assessment Appeals Board denied Application No. 2011-020, Lowes HIW, Inc.

9:39 a.m.: The Assessment Appeals Board recessed.

9:45 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Ken Brown, Larry Lewis, Alternate Linda Samuels, Legal Counsel Elizabeth Johnson, CAO Assistant Donna Dilts, and CAO Typist Clerk III Suzie White present. Board Member Ernie Rouse was not present.

APPLICATION NO. 2011-005
QUALITY PLUS CAR WASH
ASSESSOR'S PARCEL NO. 113-300-026

Senior Supervising Auditor Appraiser Bill Jostock explained the applicant, Redding Hilltop Properties, Inc. d.b.a. Quality Plus Car Wash, is contesting the 10 percent penalty for an invalid filing of a business property statement.

In January 2011, business property statements were mailed to all business owners. The stated due date was April 1, 2011; however, no penalties were assessed until May 9, 2011 (May 9, 2011 due to May 7, 2011 falling on a weekend). The business property statement was received from Redding Hilltop Properties on January 12, 2011. After initial review, it was not considered a valid statement and was returned to the property owner for correction on January 18, 2011. It was received back from the property owner on January 24, 2011. After a review, it was determined the correction was not made; therefore, it was still considered an invalid filing. The \$3,367 penalty was added (\$33,670 total value). The effective tax penalty is \$33.88. It was also determined that the statement was signed by the general manager, and this position is typically not a corporate officer, as required by law. Revenue & Taxation Code Section 441, Item G states the Assessor may refuse to accept any property statement they determine to be in error. The Assessor determined the application from Redding Hilltop Properties, Inc. to be in error and assigned the 10 percent penalty.

Assessor-Recorder Leslie Morgan explained this was a misunderstanding regarding the processing of the file. Clint Rogers had signed the property tax statement the previous year as General Manager/President. The notes indicating his authority to do so were not in the proper place in the file. This was a clear misunderstanding; however, once the penalty had been added, the appeal must come before the Assessment Appeals Board for removal.

Clint Rogers, representative for Redding Hilltop Properties, Inc. was sworn in. He stated his father, Ralph Rogers, had signed the business property statement in the same manner for the last several years. The misunderstanding has been straightened out.

By motion made, seconded (Lewis/Samuels), and unanimously carried, the Assessment Appeals Board waived the penalty for Application No. 2011-005, Redding Hilltop Properties, Inc. d.b.a. Quality Plus Car Wash.

APPLICATION NO. 2011-021
BOTTLING GROUP, LLC
ASSESSOR'S PARCEL NO. 114-300-012

No one representing Bottling Group, LLC was present. Senior Supervising Auditor Appraiser Bill Jostock stated the Assessor's Office staff and Bottling Group, LLC are currently conducting an audit to determine the value of the property. Bottling Group, LLC is aware the Assessor is requesting the Assessment Appeals Board deny this application.

By motion made, seconded (Samuels/Lewis), and unanimously carried, the Assessment Appeals Board denied Application No. 2011-021, Bottling Group, LLC.

APPLICATION NO. 2011-037
DaVITA, INC.
ASSESSOR'S PARCEL NO. 800-002-557

CAO Assistant Donna Dilts informed the Assessment Appeals Board that a withdrawal request from DaVita, Inc. was received April 9, 2012, and requested the Board accept the withdrawal.

By motion made, seconded (Lewis/Samuels), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2011-037, DaVita, Inc.

APPLICATION NO. 2011-077
RALPH J. DiMARCO
ASSESSOR'S PARCEL NO. 054-530-002

Chairman Brown noted the applicant requested Findings of Fact and confirmed payment had been received.

Senior Supervising Auditor Appraiser Bill Jostock stated he spoke with the taxpayer when they arrived this morning. Ralph DiMarco filed his appeal to keep his administrative rights open and the Assessor's Office is continuing to work with him to establish a new value for his property. Mr. Jostock stated the Assessor's Office is requesting this application be continued.

By motion made, seconded (Samuels/Lewis), and unanimously carried, the Assessment Appeals Board accepted the continuance of Application No. 2011-077, Ralph J. DiMarco, until the next scheduled meeting of the Assessment Appeals Board.

APPLICATION NO. 2011-302
RANDALL D. & CHRISTINE D. DARRINGTON
ASSESSOR'S PARCEL NO. 104-350-003

Deputy Assessor Cathy Scott was sworn in. Ms. Scott stated that this appeal is an abatement of penalty for a change of ownership statement that was not returned timely. The owner has 60 days after the penalty letter to file for abatement and provide the change of ownership statement. The Change of Ownership Statement was due November 14, 2011. A penalty letter was sent to Randall and Christine Darrington on November 23, 2011, and the ownership statement was received in the Assessor's Office on December 1, 2011. At that time, the appeal was filed with the Clerk of the Board. The penalty for late filing is 10 percent of the new tax amount or \$100.00, the minimum for a late filing of the change of ownership statement. Revenue & Taxation Code section 482 requires the Assessor to add the penalty if the change of ownership statement is not filed in accordance with R&T Code section 480, which requires the statement to be returned within 45 days. R&T Code section 483 states only the Assessment Appeals Board has the authority to abate the penalty.

Christine Darrington was sworn in. Mrs. Darrington advised she and her husband were under the impression that the change of ownership statement was filed during escrow. She explained they received several official-looking documents and took them to their mortgage broker. They were advised the documents were scams and the Darringtons were told to ignore them. Mrs. Darrington recognized the Assessor's name, contacted the Assessor's Office, and discovered it actually was an official document.

Board Member Lewis moved to abate the penalty. The motion died for lack of a second.

By motion made, seconded (Samuels/Lewis), and unanimously carried, the Assessment Appeals Board denied abatement of penalty for Application No. 2011-302, Randall D. and Christine D. Darrington.

2013 ASSESSMENT APPEALS BOARD HEARING DATES

By consensus, the Assessment Appeals Board set the 2013 Assessment Appeals hearings for April 17, 18, and 19, 2013.

10:15 a.m.: The Assessment Appeals Board adjourned.

KEN BROWN, Chairman

ATTEST:

LAWRENCE G. LEES
Clerk of the Assessment Appeals Board

By _____
Deputy