

SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, April 16, 2014

REGULAR MEETING

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

BOARD MEMBERS:

Larry Lewis
Ernest Rouse
Linda Samuels

Kasey Stewart, Alternate

BOARD STAFF:

Jenn Duval, Deputy Clerk of the Assessment Appeals Board
Candice Martin, Administrative Board Clerk
James Underwood, Legal Counsel

ELECTION OF CHAIRMAN

By motion made, seconded (Lewis/Samuels), and unanimously carried, the Assessment Appeals Board elected Larry Lewis as Chairman and Ernest 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 (AAB) to consider property assessment appeals. Appellants were duly notified by mail of the date and time of hearings.

The following Shasta County staff were sworn in: Assessor-Recorder Leslie Morgan, Deputy Assessor-Recorder Cathy Scott, Deputy Assessor-Recorder Wayne Stephens, Senior Supervising Auditor Appraiser Bill Jostock, and Senior Supervising Real Property Appraiser David Baker.

REQUESTS FOR POSTPONEMENTS AS SUBMITTED BY THE ASSESSOR

Deputy Assessor-Recorder Wayne Stephens advised there were no requests for postponements submitted by the Assessor’s Office; however, he deferred the right to request a postponement through Friday, April 18, 2014 should any of the appellants who have not responded to the Assessor’s Office 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.

Mr. Stephens addressed DIRECTV’s pending dispute and informed the AAB that the dispute is statewide and counties are awaiting guidance from the Board of Equalization.

By motion made, seconded (Samuels/Rouse), and unanimously carried, the Assessment Appeals Board accepted the Assessor’s Office recommendations and approved the requests by the appellants for postponements and withdrawals of the following appeals:

WAIVERS

2008-018	NetJets International, Inc.	800-007-853
2008-019	NetJets Aviation, Inc.	800-007-854
2009-051	NetJets International, Inc.	800-007-853
2009-052	NetJets Aviation, Inc.	800-007-854
2009-056	NetJets Aviation, Inc.	800-007-054

2009-057	NetJets International, Inc.	800-007-853
2010-080	NetJets Aviation, Inc.	800-007-854
2010-081	NetJets International, Inc.	800-007-853
2011-052	NetJets International, Inc.	800-007-853
2011-053	NetJets Aviation, Inc.	800-007-854
2012-036	NetJets Aviation, Inc.	800-007-854
2012-037	NetJets International, Inc.	800-007-853
2012-042	Scripts Media Inc.	800-003-094
2012-077	WHC840, LLC, d.b.a. Red Lion	107-170-046
2013-006	Seven Hills Land & Cattle Co., LLC	094-050-021
2013-007	Seven Hills Land & Cattle Co., LLC	094-050-022
2013-011	Ross Dress for Less	800-003-747
2013-012	Wells Fargo Bank	800-002-912
2013-043	NetJets Aviation, Inc.	800-007-854
2013-074	DIRECTV, LLC	810-000-111
2013-075	DIRECTV, LLC	810-000-255
2013-076	DIRECTV, LLC	810-000-391
2013-077	DIRECTV, LLC	810-000-436
2013-078	DIRECTV, LLC	810-000-525
2013-080	WHC810, LLC, d.b.a. Red Lion	107-170-046

WITHDRAWALS

2008-012	Bombardier Aerospace	800-007-850
2008-017	Flight Options	800-007-852
2009-021	Bombardier Aerospace	800-007-850
2009-022	Bombardier Aerospace	800-007-850
2009-023	Bombardier Aerospace	800-007-850
2009-024	Bombardier Aerospace	800-007-850
2009-025	Bombardier Aerospace	800-007-850
2009-026	Flight Options, LLC	800-007-852
2009-027	Flight Options, LLC	800-007-852
2009-028	Flight Options, LLC	800-007-852
2009-029	Flight Options, LLC	800-007-852

2009-040	CitationShares Management, LLC	800-007-851
2009-041	CitationShares Management, LLC	800-007-851
2009-042	CitationShares Management, LLC	800-007-851
2009-043	CitationShares Management, LLC	800-007-851
2009-048	NetJets International, Inc.	800-007-853
2009-049	NetJets International, Inc.	800-007-853
2009-050	NetJets International, Inc.	800-007-853
2009-053	NetJets International, Inc.	800-007-853
2009-054	NetJets International, Inc.	800-007-853
2009-055	NetJets International, Inc.	800-007-853
2009-160	Flight Options, LLC	800-007-852
2010-021	Bombardier Aerospace	800-007-850
2010-031	CitationShares Management, LLC	054-280-005
2010-087	Flight Options, LLC	800-007-852
2011-007	Bombardier Aerospace	800-007-850
2011-046	Flight Options, LLC	800-007-852
2012-004	ARC GSREDCA001, LLC	054-210-057
2012-014	Bombardier Aerospace	800-007-850
2012-022	ARC GSREDCA001, LLC	054-210-057
2012-030	John Hancock Insurance c/o Farmland Management	800-000-648
2012-056	Cole MT Redding CA, LP	107-160-046
2012-090	CitationShares Management, LLC	054-280-005
2012-092	Bloomberg Energy 2009 PPA Project Company	800-008-793
2013-002	HKC Associates, LLC c/o Thrifty Payless, Inc.	101-150-067
2013-003	HKC Associates, LLC c/o Thrifty Payless, Inc.	101-150-065
2013-005	International Game Technology	800-006-022
2013-008	Kay Bee Gas and Liquor	059-360-020
2013-009	ARC GSNPRFL001, LLC	054-210-057
2013-010	Redding Hospitality, LLC	107-190-043
2013-013	Vomaske, Ken and Jennifer	011-360-023
2013-014	Bowden, Jay	110-030-071
2013-015	Total Renal Care	800-002-557
2013-016	Humphrey, Carol A.	094-240-007
2013-018	Wiersma, Wilfred A. and Charlene S.	060-090-040

2013-019	Wiersma, Wilfred A. and Charlene S.	360-440-009
2013-020	Gold Hills Country Club	073-100-072
2013-021	Gold Hills Country Club	073-090-060
2013-022	Big Lots, Inc. Store #4310	107-160-018
2013-024	Kasima, LLC	810-001-097
2013-030	Orchard Supply Hardware, LLC	800-001-306
2013-031	Gardner, Keith E.	054-310-054
2013-032	Gardner, Keith E.	054-310-002
2013-033	Cole MT Redding CA, LP	107-160-046
2013-034	Schneider, Peter and Jacqueline	306-660-002
2013-035	Schneider, Peter and Jacqueline	306-130-013
2013-038	Bunting, William	073-480-009
2013-039	Keast, Ernest	006-730-013
2013-044	Sierra Pacific Industries	050-110-025
2013-045	Sierra Pacific Industries	820-000-422
2013-046	Sierra Pacific Industries	820-000-278
2013-047	Sierra Pacific Industries	820-000-234
2013-048	Sierra Pacific Industries	820-000-224
2013-049	Sierra Pacific Industries	006-030-034
2013-050	Sierra Pacific Industries	030-040-064
2013-051	Sierra Pacific Industries	030-040-065
2013-053	ARC GSNPRFL001, LLC	054-210-057
2013-054	Alliance HealthCare Services	210-001-040
2013-055	Alliance HealthCare Services	800-008-861
2013-056	D&S Properties	107-240-020
2013-057	D&S Properties	107-250-049
2013-059	D&S Properties	107-250-051
2013-063	Wingfoot Commercial Tire Systems (Lessee)	114-350-005
2013-064	AFC Enterprises d.b.a. Popeyes	201-620-082
2013-065	AFC Enterprises d.b.a. Popeyes	113-340-029
2013-066	Chadderdon, Jesse J.	026-390-006
2013-067	Anderson Lessor Limited Partnership	201-590-022
2013-068	WinCo Foods LLC	071-270-034
2013-069	WinCo Foods LLC	071-270-036
2013-070	WinCo Foods LLC	071-430-070

2013-071	WinCo Foods LLC	071-430-071
2013-072	Walgreens Company	101-150-072
2013-073	Walgreens Company	101-150-074
2013-079	Target Corporation	800-004-065
2013-081	Kmart Corp #3130	107-050-027
2013-082	Sears Roebucks & Co. #2338	107-280-029
2013-084A	Cameron Park Plaza	102-010-056
2013-084B	Cameron Park Plaza	101-620-045
2013-084C	Cameron Park Plaza	101-620-060
2013-084D	Cameron Park Plaza	101-620-047
2013-085	Matsumoto 1996 Trust	208-190-025
2013-087	Davis, William and Kathleen	701-320-033

OTHER APPLICATION ACTIONS

Deputy Clerk of the Assessment Appeals Board Jenn Duval presented the Other Action items.

By motion made, seconded (Samuels/Rouse), and unanimously carried, the Assessment Appeals Board rejected the following appeals:

OTHER:

2013-023	Sierra Pacific Industries (Duplicate to 2013-052 – withdrawn)	050-530-020
2013-025	Cessna, William (Incomplete Application)	018-450-021
2013-026	Cessna, William (Incomplete Application)	045-120-001
2013-027	Cessna, William (Incomplete Application)	018-120-008
2013-028	Cessna, William (Incomplete Application)	018-050-005
2013-058	D&S Properties (Duplicate to 2013-056 - withdrawn)	107-240-020

REQUESTS FOR FINDINGS OF FACT

Deputy Assessor-Recorder Wayne Stephens reported that the Assessor's Office did not have any requests for Findings of Fact on the items that were being heard; however, he reserved the right to exercise this option if unexpected information was presented.

By consensus, the Assessment Appeals Board approved the request.

FRACTIONAL INTEREST AIRCRAFT AND REQUESTS FOR REFUNDS

Deputy Assessor-Recorder Wayne Stephens provided an update on the Fractional Interest Aircraft court case and subsequent withdrawals and settlements. Mr. Stevens addressed NetJets' renewal for 309 Waivers.

8:55 a.m.: The Assessment Appeals Board recessed.

9:02 a.m.: The Assessment Appeals Board reconvened.

SCHEDULED HEARINGS

APPLICATION NOS. 2011-038 and 2012-063

AVANTAIR, INC.

ASSESSOR'S PARCEL NOS. 800-008-640 and 800-008-640

Deputy Assessor-Recorder Wayne Stephens explained that Avantair, Inc. is no longer in business and he does not anticipate appearance by the company or agent.

By motion made, seconded (Rouse/Samuels), and unanimously carried, the Assessment Appeals Board denied Application Nos. 2011-038 and 2012-063, Avantair, Inc., Assessor's Parcel No. 800-008-640 for lack of appearance.

APPLICATION NO. 2013-001

JAYNE MILSAP-UNGER

ASSESSOR'S PARCEL NO. 070-120-021

Deputy Assessor-Recorder Wayne Stephens explained that Application No. 2013-001, Jayne Milsap-Unger, Assessor's Parcel No. 070-120-021 involved a Change of Ownership penalty abatement and the burden of proof is on the appellant.

The Appellant Jayne Milsap-Unger was not present at the hearing.

By consensus, the Assessment Appeals Board deferred the matter to the end of the morning calendar session.

APPLICATION NOS. 2013-060 and 2013-061
GARY MEYER
ASSESSOR'S PARCEL NOS. 073-080-047 and 073-080-048

Deputy Assessor-Recorder Wayne Stephens explained that Application Nos. 2013-060 and 2013-061, Gary Meyer, Parcel Nos. 073-080-047 and 073-080-048 were represented by agent Mike Heglund.

Mr. Stephens noted that Mr. Heglund or Mr. Meyer were not present and requested that the Assessment Appeals Board deny the appellant's application for lack of appearance.

By motion made, seconded (Samuels/Rouse), and unanimously carried, the Assessment Appeals Board denied Application Nos. 2013-060 and 2013-061, Gary Meyer, Assessor's Parcel Nos. 073-080-047 and 073-080-048 for lack of appearance.

APPLICATION NO. 2013-083
W.W. GRAINGER
ASSESSOR'S PARCEL NO. 073-040-025

Deputy Assessor-Recorder Wayne Stephens explained that Application 2013-083, W.W. Grainger, Parcel No. 073-040-025 was represented by agent Mike Heglund.

Mr. Stephens noted that, Mr. Heglund or W.W. Grainger were not present and requested the Assessment Appeals Board deny the appellant's application for lack of appearance.

By motion made, seconded (Rouse/Samuels), and unanimously carried, the Assessment Appeals Board denied Application No. 2013-083, W.W. Grainger, Assessor's Parcel No. 073-040-025 for lack of appearance.

APPLICATION NO. 2013-001
JAYNE MILSAP-UNGER
ASSESSOR'S PARCEL NO. 070-120-021

Deputy Assessor-Recorder Cathy Scott explained that the appeal was based on a Change of Ownership penalty and presented a timeline of facts surrounding the penalty.

The appellant Jayne Milsap-Unger was not present at the hearing.

By motion made, seconded (Rouse/Samuels), and unanimously carried, the Assessment Appeals Board denied Application 2013-001, Jayne Milsap-Unger, Assessor's Parcel No. 070-120-021 for lack of appearance.

9:15 a.m.: The Assessment Appeals Board recessed to April 17, 2014 at 9:00 a.m.

Thursday, April 17, 2014

SCHEDULED HEARINGS

9:00 a.m.: The Assessment Appeals Board (AAB) reconvened in Open Session with Board Members Larry Lewis, Ernest Rouse, Linda Samuels, Alternate Kasey Stewart, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Administrative Board Clerk Candice Martin present.

APPLICATION NO. 2013-004
TYCHES TRUST
ASSESSOR'S PARCEL NO. 006-900-004

In response to the Board's inquiry, Deputy Clerk of the Assessment Appeals Board Jenn Duval confirmed the appellant requested Findings of Fact. The appellant representative Steve Steiner affirmed his request for Findings of Fact.

Deputy Assessor-Recorder Wayne Stephens explained that the property involves a single-family residence that is not owner-occupied; therefore, the burden of proof is on the appellant.

Steve Steiner was sworn in. Mr. Steiner explained he purchased the property in Shasta Lake City in September 2012 at a Trustee Sale for \$45,800. The property was sold "as-is" and he presented a list of improvements required to make the home livable. Mr. Steiner stated the property value should be \$47,100.

AAB Member Ernest Rouse requested Mr. Steiner provide the AAB with Multiple Listing Service (MLS) listings of the comparable properties, a market analysis, a list of repairs performed on the property, and subsequent actual costs for the repairs.

Mr. Steiner confirmed he will deliver items requested and a check for Findings of Fact to the Clerk of the Board today. Mr. Steiner introduced Ingrid Crenshaw to testify to the condition of the property.

Ingrid Crenshaw was sworn in. Ms. Crenshaw provided testimony as to the unlivable condition of the property at the time of purchase and confirmed the repairs Mr. Steiner had completed.

Senior Specialist Real Property Appraiser Hillery Arnett was sworn in and described the subject property, presented five (5) comparable properties, and concluded that the Assessor's Office found the fair market value at the time of the purchase to be \$75,000.

In response to the AAB Member Rouse's inquiry, Ms. Arnett stated she was unable to see the inside of comparable properties.

Senior Supervising Real Property Appraiser David Baker responded to Mr. Steiner's comment concerning a breakdown in communication with the Assessor's office. Mr. Baker explained that the appraiser Mr. Steiner had been working with took an unexpected family leave of absence; however, Assessor's Office continued to try to resolve the assessed value dispute with Mr. Steiner prior to the matter being set for hearing.

In response to questions by AAB Member Rouse, Mr. Stephens advised that the subject property was tenant-occupied as of October 2012, making the property inaccessible for the Assessor's Office to view the interior.

Mr. Steiner defined foreclosure verses trustee sale and explained the subject property was a trustee sale.

In response to questions by AAB Member Lewis, Mr. Steiner confirmed that the subject property did not have a mold or dry-rot inspection performed.

By consensus, the AAB took the matter under submission.

Deputy Clerk of the Assessment Appeals Board Jenn Duval requested a recess to confer with appellant for arrangements of Finding of Facts fee and additional documentation the AAB requested.

9:35 a.m.: The Assessment Appeals Board recessed.

9:43 a.m.: The Assessment Appeals Board (AAB) reconvened in Open Session with Board Members Larry Lewis, Ernest Rouse, Linda Samuels, Alternate Kasey Stewart, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Administrative Board Clerk Candice Martin present.

APPLICATION NO. 2013-017
BRUCE GREENBERG
ASSESSOR'S PARCEL NO. 045-290-010

Deputy Assessor-Recorder Wayne Stephens explained that the property is an owner-occupied single-family residence; therefore, the burden of proof is upon the Assessor's Office.

Senior Supervising Real Property Appraiser David Baker described the subject property and presented information of comparable properties. He explained that the subject property value was reduced by \$19,325 due to the loss of the shop/garage being destroyed in the Clover Fire. It was explained that the shop/garage is 7.73 percent of the total tax assessment of the twenty-acre parcel. The Assessor's Office found that a new structure would be valued at \$60,000 and

explained that the subject property remained under the reduced assessment due to the decline in the market. Mr. Baker explained that the subject property value has increased to be \$325,000 including \$19,325 as the value of the garage/shop.

Bruce Greenberg was sworn in. Mr. Greenberg presented a replacement estimate from State Farm Insurance totaling \$81,166.57 as well as an estimate from Shasta Construction in the amount of \$59,000. Appellant concurs that the Assessor's Office has reduced the subject property assessment by \$19,325; however, appellant requests that the reduction should be the full value of the destroyed shop/garage in the amount of \$60,000.

The AAB acknowledges the appellant's loss of property due to the Clover Fire.

By consensus, the AAB took the matter under submission.

Upon inquiry from the appellant, Deputy Clerk of the Assessment Appeals Board Jenn Duval advised a Notice of Decision will be mailed to the appellant.

In response to AAB Member Lewis, Mr. Greenberg declined Findings of Facts.

APPLICATION NO. 2013-029
SHAWN BUCHANAN
ASSESSOR'S PARCEL NO. 095-190-029

Senior Supervising Real Property Appraiser David Baker explained that the property is an owner-occupied single-family residence; therefore, the burden of proof is upon the Assessor's Office. Mr. Baker described the subject property to be a 2,458 square foot residence on 7.12 acres. Due to the decline in market value, the assessed value was reduced between years 2008 and 2012. The 2013 value was increased to reflect the current market value indicated by the comparable property sales.

Mr. Baker advised appellant's assessed value was adjusted to the lower market value and a roll correction was done November 2013.

Shawn Buchanan was sworn in and presented oral presentation of assessed value from years 2007 to current. Mr. Buchanan disputes a 42 percent tax increase and requested a value of \$320,000.

In response to questions by AAB Member Lewis, Mr. Buchanan explained that he did not have information of comparable properties to support his opinion, but as a general contractor, he believes the property is over-assessed.

By consensus, the AAB took the matter under submission.

APPLICATION NO. 2013-036

ROBERT JONES

ASSESSOR'S PARCEL NO. 306-500-013

Deputy Assessor-Recorder Wayne Stephens explained that the property is an owner-occupied single-family residence; therefore, the burden of proof is upon the Assessor's Office.

Senior Supervising Real Property Appraiser David Baker described the subject property and presented five (5) comparable properties. The Assessor's Office found that the subject property is properly assessed based on the market values at \$636,428.

Robert Jones was sworn in and presented information of comparable properties, stating the property is over-assessed. Mr. Jones requested that the assessed value be set at \$560,000 based on the comparable property sales.

Mr. Baker advised the information of the comparable property values are from 2014, when the value assessment needed to be as of January 2013.

Mr. Stephens advised the increase of taxes is due in part to the removal of Prop 8.

In response to a question by Legal Counsel James Underwood, Mr. Jones declined Findings of Fact.

By consensus, the AAB took the matter under submission.

10:37 a.m.: The Assessment Appeals Board recessed to closed session and will reconvene Friday, April 18, 2013 at 1:30 p.m.

Friday, April 18, 2014

1:30 p.m.: The Assessment Appeals Board (AAB) reconvened in Open Session with Board Members Larry Lewis, Ernest Rouse, Linda Samuels, Alternate Kasey Stewart, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Chief Deputy Clerk of the Board Glenda Tracy.

ACTIONS ON ITEMS TAKEN UNDERS ADVISEMENT/SUBMISSION

The Assessment Appeals Board announced the following action on items taken under advisement/submission.

APPLICATION NO. 2013-017
BRUCE GREENBERG
ASSESSOR'S PARCEL NO. 045-290-010

By consensus, for Application 2013-017, Bruce Greenberg, Assessor's Parcel No. 045-290-010, the Assessment Appeals Board found in favor of the Assessor.

APPLICATION NO. 2013-029
SHAWN BUCHANAN
ASSESSOR'S PARCEL NO. 095-190-029

By consensus, for Application 2013-029, Shawn Buchanan, Assessor's Parcel No. 095-190-029, the Assessment Appeals Board found in favor of the Assessor.

APPLICATION NO. 2013-036
ROBERT JONES
ASSESSOR'S PARCEL NO. 306-500-013

By consensus, for Application 2013-036, Robert Jones, Assessor's Parcel No. 306-500-013, the Assessment Appeals Board placed a value of \$600,000 for the base year value.

APPLICATION NO. 2013-004
TYCHES TRUST
ASSESSOR'S PARCEL NO. 006-900-004
CONTINUED:

In response to a question of Deputy Assessor-Recorder Wayne Stephens, AAB Member Lewis announced that the decision of the Tyches Trust appeal will be announced following deliberation.

2015 ASSESSMENT APPEALS BOARD HEARING DATES

By consensus, the Assessment Appeals Board set the 2015 Assessment Appeals hearings for April 15, 16, and 17, 2015.

1:39 p.m.: The Assessment Appeals Board recessed to Closed Session.

2:00 p.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Larry Lewis, Ernest Rouse, Linda Samuels, Alternate Kasey Stewart, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Chief Deputy Clerk of the Board Glenda Tracy present.

APPLICATION NO. 2013-004
TYCHES TRUST
ASSESSOR'S PARCEL NO. 006-900-004

By consensus, the Assessment Appeals Board made Findings for Application 2013-004, Tyches Trust, Assessor's Parcel No. 006-900-004 and will submit the findings to Deputy Clerk of the Assessment Appeals Board Jenn Duval.

2:00 p.m.: The Assessment Appeals Board adjourned.

LARRY LEWIS, Chairman

ATTEST:

LAWRENCE G. LEES
Clerk of the Assessment Appeals Board

By _____
Deputy