

SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, April 13, 2016

REGULAR MEETING

8:35 a.m.: The Shasta County Assessment Appeals Board convened with the following present:

BOARD MEMBERS:

Linda Samuels
Kasey Stewart
Dennis Ward

BOARD STAFF:

Jenn Duval, Deputy Clerk of the Assessment Appeals Board
Mary Hurton, Administrative Board Clerk
James Underwood, Legal Counsel

ELECTION OF CHAIRMAN AND VICE CHAIRMAN

By motion made, seconded (Samuels/Ward), and unanimously carried, the Assessment Appeals Board re-elected Kasey Stewart as Chairman. By motion made, seconded (Ward/Stewart), and unanimously carried, the Assessment Appeals Board re-elected Linda Samuels 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 the hearings.

The following Shasta County staff were sworn in: Assessor-Recorder Leslie Morgan, Deputy Assessor-Recorder David Baker, Deputy Assessor-Recorder Katie Emlay, Appraisal Manager Bill Jostock, and Appraisal Manager Eric Fitz.

REQUESTS FOR POSTPONEMENTS AS SUBMITTED BY THE ASSESSOR

Deputy Assessor-Recorder David Baker advised there were no requests for postponements submitted by the Assessor's Office.

POSTPONEMENTS/309 WAIVERS, WITHDRAWALS, AND STIPULATIONS

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

By motion made, seconded (Stewart/Samuels), 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

2015-021	Walmart Stores, Inc.	800-005-048
2015-053	MPT of Shasta LP	101-040-005
2015-054	MPT of Shasta LP	101-040-006
2015-055	MPT of Shasta LP	101-040-024
2015-056	MPT of Shasta LP	101-040-025
2015-057	MPT of Shasta LP	101-040-026
2015-058	MPT of Shasta LP	101-040-027
2015-059	MPT of Shasta LP	101-040-028
2015-060	MPT of Shasta LP	101-040-032
2015-061	MPT of Shasta LP	101-040-037
2015-062	MPT of Shasta LP	101-040-040
2015-063	MPT of Shasta LP	101-040-041
2015-064	MPT of Shasta LP	101-620-024
2015-065	MPT of Shasta LP	101-620-054
2015-066	MPT of Shasta LP	101-620-056
2015-067	MPT of Shasta LP	101-620-057
2015-068	MPT of Shasta LP	101-620-064
2015-069	MPT of Shasta LP	101-620-065
2015-070	Red Lion Redding	107-170-046

WITHDRAWALS

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
2012-078	DIRECTV, Inc.	810-000-111
2012-079	DIRECTV, Inc.	810-000-255
2012-080	DIRECTV, Inc.	810-000-391
2012-081	DIRECTV, Inc.	810-000-436
2012-082	DIRECTV, Inc.	810-000-525
2013-006	Seven Hills Land & Cattle Company, LLC	094-050-021
2013-007	Seven Hills Land & Cattle Company, LLC	094-050-022
2013-043	NetJets Aviation, Inc.	054-280-005
2013-074	DIRECTV, Inc.	810-000-111
2013-075	DIRECTV, Inc.	810-000-255
2013-076	DIRECTV, Inc.	810-000-391
2013-077	DIRECTV, Inc.	810-000-436
2013-078	DIRECTV, Inc.	810-000-525
2014-023	DIRECTV, Inc.	810-000-111
2014-024	DIRECTV, Inc.	810-000-255
2014-025	DIRECTV, Inc.	810-000-391
2014-026	DIRECTV, Inc.	810-000-436
2014-027	DIRECTV, Inc.	810-000-525

WITHDRAWALS, Cont.

2014-028	Sierra Pacific Industries	050-110-025
2014-029	Sierra Pacific Industries	050-110-015
2014-030	Sierra Pacific Industries	050-530-020
2014-034	NetJets Aviation, Inc.	054-280-005
2014-044	Total Renal Care, Inc.	800-002-557
2014-052	Ventas Shasta Estates, d.b.a. Holiday Retirement	104-730-040
2015-002	Toni J. & Toni Jolynn Jackowell	102-590-014
2015-003	Toni J. & Toni Jolynn Jackowell	102-590-014
2015-004	Toni J. & Toni Jolynn Jackowell	102-590-014
2015-005	Toni J. & Toni Jolynn Jackowell	102-590-014
2015-006	Panda Express, Inc., d.b.a. Panda Express #1522	800-007-540
2015-007	Panda Express, Inc., d.b.a. Panda Express #1522	800-007-540
2015-008	Panda Express, Inc., d.b.a. Panda Express #1522	800-007-540
2015-009	Panda Express, Inc., d.b.a. Panda Express #1522	800-007-540
2015-010	Michael Phillip Harris, Living Trust	041-420-001
2015-012	Mary R. Swann	028-340-035
2015-013	Marvis (James) Currie	042-180-016
2015-014	Seven Hill, LLC	094-050-021
2015-015	Shasta Station, LLC	071-430-007
2015-016	Shasta Station, LLC	071-430-008
2015-017	Shasta Station, LLC	071-430-009
2015-018	Shasta Station, LLC	071-430-012
2015-019	Shasta Station, LLC	071-430-013
2015-020	Shasta Station, LLC	071-430-034
2015-022	Ronald J. Silva	031-450-002
2015-023	Ronald J. Silva	031-450-002
2015-024	Ronald J. Silva	031-450-002
2015-025	Aaron's	800-006-506
2015-026	United Rentals North America, Inc.	800-000-377
2015-027	Thomas J. Richards	207-560-016
2015-029	Bronze Court, LLC	064-440-014
2015-030	Old 44	110-270-003
2015-031	Joseph C. Rhoads	088-080-034
2015-032	Joseph C. Rhoads	073-230-023
2015-033	DIRECTV, Inc.	810-000-391
2015-034	DIRECTV, Inc.	810-000-436
2015-035	DIRECTV, Inc.	810-000-111
2015-036	DIRECTV, Inc.	810-000-525
2015-037	DIRECTV, Inc.	810-000-255
2015-038	Michael D. & Cheryl S. Kinsman, Trustees of the Kinsman Family Trust	044-160-030
2015-039	Kevin M. and Donna M. Wallace Trust	058-170-001
2015-040	Donald H. Stedman	007-530-017
2015-043	Total Renal Care, Inc.	800-002-557
2015-044	SFP-B Limited Partnership, d.b.a. Les Schwab	108-020-025
2015-045	Kenneth W. De Young	045-670-012
2015-046	Cost Plus, Inc.	800-005-158
2015-047	Ventas Shasta Estates, d.b.a. Holiday Retirement	104-730-040
2015-048	Wells Fargo Bank	107-210-041
2015-049	Wingfoot Commercial Tire Systems	114-330-036
2015-050	Wingfoot Commercial Tire Systems (Lessee)	114-440-005
2015-051	Peterson Tractor	073-040-016 & 073-040-017
2015-052	Earl M. West, III	075-190-018
2015-071	Robert Brian Keys	070-160-090

REQUESTS FOR FINDINGS OF FACT

Deputy Assessor-Recorder David Baker reported that the Assessor's Office did not have any requests for Findings of Fact on the items that were being heard.

8:45 a.m.: The Assessment Appeals Board recessed.

SCHEDULED HEARINGS

9:00 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Linda Samuels, Kasey Stewart, Dennis Ward, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Administrative Board Clerk Mary Hurton present.

APPLICATION NO. 2015-001
CODY B. DAVIS
ASSESSOR'S PARCEL NO. 020-140-009

Deputy Clerk of the Assessment Appeals Board Jenn Duval informed the Board that the Applicant, Cody Davis telephoned and requested that the Board trail his hearing pending his arrival.

By consensus of the Board, the request to trail Application 2015-001, Cody B. Davis, Assessor's Parcel No. 020-140-009, is granted.

APPLICATION NO. 2015-011
LAKE SHASTA PROPERTIES, d.b.a. LAKE SHASTA CAVERNS
ASSESSOR'S PARCEL NO. 085-310-002

Deputy Assessor-Recorder David Baker explained that Application No. 2015-011, Lake Shasta Properties, d.b.a. Lake Shasta Caverns, Assessor's Parcel No. 085-310-002, involved a 10 percent penalty assessed related to the business property statement.

Appraisal Manager Bill Jostock explained business property statements are sent out in early January each year with an initial due date of April 1. Statements are actually not considered late until after May 7. The property statement for Lake Shasta Properties, d.b.a. Lake Shasta Caverns was received on May 7.

Revenue and Taxation Code section 441(e): The property statement shall be signed either by an officer of the corporation or an employee/agent who has been designated in writing by the board of director to sign the statements on behalf of the corporation.

The business property statement received on May 7 was executed by an unauthorized signer, Matt Doyle, General Manager.

Applicant filed an Assessment Appeal Application on July 20. Included with the Application was the authority for Matt Doyle, General Manager to execute the business property statement for Lake Shasta Properties, d.b.a. Lake Shasta Caverns. The Assessor's Office does not have the authority to abate the assessed penalty.

Appraisal Manager Bill Jostock confirmed that the General Manager was an authorized signer at the time the business property statement was submitted.

Matt Doyle was sworn in. Mr. Doyle explained he signed the business property statement on behalf of Lake Shasta Properties, d.b.a. Lake Shasta Caverns since 2003. Mr. Doyle explained the authority to sign the business property statement was resolved and requested the penalty be waived.

By consensus, the Assessment Appeals Board took the matter under submission.

APPLICATION NO. 2015-028
LYNDA A. LEPORE, FAMILY TRUST OF 2015
ASSESSOR'S PARCEL NO. 117-520-006

Deputy Clerk of the Assessment Appeals Board, Jenn Duval requested on behalf of the Applicant to trail Application 2015-025, Lynda A. Lepore, Family Trust of 2015, Assessor's Parcel No. 117-520-006, to 10 a.m.

By consensus, the Assessment Appeals Board deferred the matter to 10 a.m.

APPLICATION NO. 2015-041
WHEELABRATOR SHASTA ENERGY COMPANY, INC.
ASSESSOR'S PARCEL NO. 090-360-033

Deputy Assessor-Recorder David Baker explained that Application No. 2015-041, Wheelabrator Shasta Energy Company, Inc., Assessor's Parcel No. 090-360-033, involved a 10 percent penalty assessed related to the business property statement.

The agent or representative for Wheelabrator Shasta Energy Company, Inc. was not present at the hearing.

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

APPLICATION NO. 2015-072
GEORGE A. GUTHRIE
ASSESSOR'S PARCEL NO. 102-310-071

Deputy Assessor-Recorder David Baker explained that Application No. 2015-072, George A. Guthrie, Assessor's Parcel No. 102-310-071, involved a Change in Ownership penalty and presented a timeline of facts surrounding the penalty.

Pursuant to Revenue and Taxation Code section 480, the Change in Ownership statement must be submitted within 90 days from the change in ownership date.

George Guthrie was sworn in. Mr. Guthrie explained that the statement was inadvertently filed and the failure to file the Change in Ownership timely was not willful neglect. Mr. Guthrie explained that the CalVet program assisted him in the purchase of the property.

By consensus, the Assessment Appeals Board took the matter under submission.

APPLICATION NO. 2015-073
NP REDDING APARTMENT ASSOCIATES, INC.
ASSESSOR'S PARCEL NO. 113-320-028

Deputy Assessor-Recorder David Baker explained that Application 2015-073, NP Redding Apartment Associates, Inc., Assessor's Parcel No. 113-320-028, reached a resolution and the application was withdrawn after the Agenda was finalized.

By motion made, seconded (Samuels/Ward), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application 2015-073, NP Redding Apartment Associates, Inc., Assessor's Parcel No. 113-320-028.

APPLICATION NO. 2015-001
CODY B. DAVIS
ASSESSOR'S PARCEL NO. 020-140-009

Deputy Assessor-Recorder David Baker explained that Application No. 2015-001, Cody B. Davis, Assessor's Parcel No. 020-140-009, involved a Change in Ownership penalty and presented a timeline of facts surrounding the penalty.

Pursuant to Revenue and Taxation Code section 480, the Change in Ownership statement must be submitted within 90 days from the change in ownership date.

Cody Davis was sworn in. Mr. Davis explained that the lack of signature was an inadvertent error and not willful neglect. Mr. Davis confirmed he worked with a title company during the purchase of the property and believed all required documentation had been submitted.

By consensus, the Assessment Appeals Board took the matter under submission.

9:30 a.m.: The Assessment Appeals Board recessed to Closed Session.

9:40 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Linda Samuels, Kasey Stewart, Dennis Ward, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Administrative Board Clerk Mary Hurton present.

ACTIONS ON ITEMS TAKEN UNDERS ADVISEMENT/SUBMISSION

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

APPLICATION NO. 2015-001
CODY B. DAVIS
ASSESSOR'S PARCEL NO. 020-140-009

By consensus, for Application 2015-001, Cody B. Davis, Assessor's Parcel No. 020-140-009, the Assessment Appeals Board found in favor of the Applicant.

APPLICATION NO. 2015-072
GEORGE A. GUTHRIE
ASSESSOR'S PARCEL NO. 102-310-071

By consensus, for Application 2015-071, George A. Guthrie, Assessor's Parcel No. 102-310-071, the Assessment Appeals Board found in favor of the Applicant.

APPLICATION NO. 2015-011
LAKE SHASTA PROPERTIES, d.b.a. LAKE SHASTA CAVERNS
ASSESSOR'S PARCEL NO. 085-310-002

By consensus, for Application 2015-011, Lake Shasta Properties, d.b.a. Lake Shasta Caverns, Assessor's Parcel No. 085-310-002, the Assessment Appeals Board found in favor of the Applicant.

9:42 a.m.: The Assessment Appeals Board recessed.

10:02 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Linda Samuels, Kasey Stewart, Dennis Ward, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Administrative Board Clerk Mary Hurton present.

SCHEDULED HEARINGS

APPLICATION NO. 2015-028
LYNDA A. LEPORE, FAMILY TRUST OF 2015
ASSESSOR'S PARCEL NO. 117-520-006

Assessment Appeals Board Member Linda Samuels declared a conflict with Application 2015-028, and determined that recusal was appropriate.

Deputy Assessor-Recorder David Baker explained that Application No. 2015-028, Lynda A. Lepore, Family Trust of 2015, Assessor's Parcel No. 117-520-006, involved Proposition 60 of an owner occupied single-family residence.

Appraisal Manager Eric Fitz described the subject property located in Shasta Hills Estates, an age 55 and over subdivision. The subject property was purchased on August 21, 2015 for \$285,000. The Applicant sold her previous home located in Country Oaks subdivision on September 8, 2015 for \$279,000. After review, both purchase prices were accepted as current market values and entered on the tax roll.

The State of California allows a person who is at least 55 years of age and who resides in an eligible property to transfer the base year value from an original property to a replacement property of equal or lesser value within the same county. If the replacement property is purchased first, the market value must be equal to or less than the market value of the original property.

The Assessor's Office received a Claim of a Person at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling (BOE-60 form) from Applicant; however, the BOE-60 form but was denied as the replacement property in the subject matter was purchased prior to the sale of the original property and the replacement property sold for more than the original property, both being listed and sold at fair market value.

Lynda Lepore was sworn in. Ms. Lepore described the purchased property as inferior to the original property. Ms. Lepore explained she was misinformed by the relator who represented her in the purchase of the subject property and who was the original property listing agent. After the purchase of the subject property, \$23,900 was spent in structural and electrical repairs to make the subject property livable.

Legal Counsel James Underwood informed the Assessment Appeals Board of their option to trail the matter to allow the Assessor's Office to meet with the appellant.

Appraisal Manager Eric Fitz noted that he had not been provided information regarding required repairs prior to hearing and expressed interest in resolving the matter with appellant.

By consensus, the Assessment Appeals Board trailed Application 2015-028, Lynda Lepore, Family Trust of 2015, Assessor's Parcel No. 117-520-006, pending resolution to April 14, 2016, 9:00 a.m. should the matter not be resolved. The Deputy Clerk of the Board shall advise the Board of the status; if resolved Application 2015-028 shall be placed on the 2017 Agenda for withdrawal.

APPLICATION NO. 2015-041
WHEELABRATOR SHASTA ENERGY COMPANY, INC.
ASSESSOR'S PARCEL NO. 090-360-033

Deputy Assessor-Recorder David Baker noted that the appellant for 2015-041, Wheelabrator Shasta Energy Company, Inc., Assessor's Parcel No. 090-360-033, was not present and requested denial of Application for lack of appearance.

At the request of the Board, Appraisal Manager Bill Jostock explained the 10 percent penalty assessed related to the 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 actually not considered late until after May 7.

Revenue and Taxation Code section 441(e): The property statement shall be signed either by an officer of the corporation or an employee/agent who has been designated in writing by the board of director to sign the statements on behalf of the corporation.

The business property statement received on May 7 was executed by an unauthorized signer, Laura K. Annis, Western Region Business Analyst.

Applicant filed an Assessment Appeal Application on November 25. Included with the Application was authority for Laura K. Annis, Regional Business Analyst to execute the business property statement for Wheelabrator Shasta Energy Company, Inc.

Legal Counsel James Underwood explained Revenue and Taxation Code Rule 316(c) that the Board may in its discretion, waive the examination of the Applicant or the Applicant's Agent if the Board and the Assessor are satisfied that the issues raised by the Application and the facts pertaining thereto have been fully considered. If the Board waives the examination of the Applicant or the Applicant's Agent, it shall decide the case on the merits of the Application and on the basis of any evidence properly produced at the hearing by the Assessor.

Assessor-Recorder Leslie Morgan outlined the responsibility of the Assessor and the importance to submit signature authorization when filing a business property statement.

By motion made, seconded (Samuels/Ward) and unanimously carried, the Assessment Appeals Board denied Application 2015-041, Wheelabrator Shasta Energy Company, Inc., Assessor's Parcel No. 090-360-033.

2016 ASSESSMENT APPEALS BOARD HEARING DATES

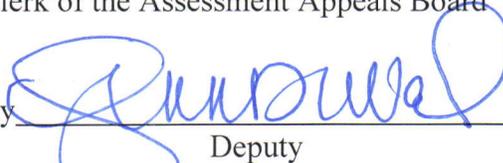
By consensus, the Assessment Appeals Board set the 2016 Assessment Appeals hearings for April 12, 13, and 14, 2017.

10:48 a.m.: The Assessment Appeals Board adjourned.


KASEY STEWART, Chairman

ATTEST:

LAWRENCE G. LEES
Clerk of the Assessment Appeals Board

By 
Deputy