

SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, April 15, 2015

REGULAR MEETING

1:03 p.m.: The Shasta County Assessment Appeals Board (AAB) convened with the following present:

BOARD MEMBERS:

Linda Samuels
Kasey Stewart
Dennis Ward

BOARD STAFF:

Jenn Duval, Deputy Clerk of the Assessment Appeals Board
Jennifer Lange, 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 elected Kasey Stewart as Chairman. By motion made, seconded (Stewart/Ward), and unanimously carried, the Assessment Appeals Board 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 (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 David Baker, Senior Supervising Auditor Appraiser Bill Jostock, Real Property Appraiser III Ton Saechao, and Senior Supervising Real Property Appraiser Hillery Arnett.

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; however, he deferred the right to request a postponement through the end of the day 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 David Baker presented the postponements, withdrawals, and stipulations as requested by appellants.

By motion made, seconded (Samuels/Stewart), 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

2014-023	DIRECTV, LLC	720-000-111
2014-024	DIRECTV, LLC	810-000-255
2014-025	DIRECTV, LLC	810-000-391
2014-026	DIRECTV, LLC	810-000-436
2014-027	DIRECTV, LLC	810-000-525
2014-028	Sierra Pacific Industries	050-110-025
2014-029	Sierra Pacific Industries	050-530-015
2014-030	Sierra Pacific Industries	050-530-020
2014-034	NetJets Aviation, Inc.	800-007-854
2014-044	Total Renal Care, Inc.	800-002-557
2014-052	Ventas Shasta Estates dba Holiday Retirement	104-730-040

WITHDRAWALS

2008-018	NetJets International, Inc.	800-007-853
2009-019	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.	800-007-854
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	Scripps Media, Inc./dba Record Searchlight	800-003-094
2013-011	Ross Dress for Less, Inc.	800-003-747
2013-012	Wells Fargo Bank	800-002-912
2014-001	Rozsa, Steve D	116-250-002
2014-002	Vibra Hospital of Northern California	800-406-001
2014-003	Vibra Hospital of Northern California	800-406-001
2014-004	Vibra Hospital of Northern California	800-406-001
2014-005	Vibra Hospital of Northern California	800-406-001
2014-007	BP West Coast Products LLC	074-110-005
2014-008	Country Aire Pet Resort LLC	061-470-081
2014-009	HD Development of Maryland Inc.	071-330-008
2014-010	Arbuckle Mountain Hydro, LLC (Sam Perry)	042-330-029
2014-021	Song, Nam Kun and Un Hui	104-080-066
2014-012	Redding Hospitality LLC	107-190-043
2014-013	State Compensation Insurance Fund	109-280-055
2014-014	State Compensation Insurance Fund	109-280-056
2014-015	State Compensation Insurance Fund	109-280-057
2014-016	State Compensation Insurance Fund	109-300-039
2014-017	State Compensation Insurance Fund	109-300-040
2017-018	State Compensation Insurance Fund	109-300-041
2014-019	Hat Creek Resort & RV Park, LLC	035-480-015; 002; 025; 014; 023
2014-020	Kay Bee Gas & Liquor	059-360-020
2014-022	G6 Hospitality Property LLC	107-100-011
2014-031	Nationwide Health Properties	110-020-063
2014-032	Wilkins, Francis	054-690-002
2014-033	R. Craig Hannay, Cobble Stone Shopping Center	107-420-044
2014-036	Gillham, Aaron	207-580-023
2014-037	Crowl, Thomas	207-570-085
2014-039	Fremont Able Construction, Inc.	107-020-014
2014-040	Fremont Able Construction, Inc.	107-020-017

2014-041	Fremont Able Construction, Inc.	107-020-016
2014-042	Ross, George C. and Cynthia R.	095-230-020
2014-045	Kelliher, Richard	113-350-008
2014-046	Carlson, Kenneth Robert	098-550-004
2014-047	Duval, Julie A.	074-370-033
2014-048	Wingfoot Commercial Tire System	114-350-005
2014-049	Kmart Corporation Store #3130	107-050-027
2014-050	Camping World as Lessee	201-590-022
2014-051	Wells Fargo Bank	800-002-912
2014-053	BOW A CA – Land LLC	068-340-004
2014-054	BOW A CA – Land LLC	068-340-005
2014-055	BOW A CA – Land LLC	068-340-020
2014-056	BOW A CA – Land LLC	068-340-025
2014-057	BOW A CA – Land LLC	068-340-026
2014-058	BOW A CA – Land LLC	068-340-036
2014-059	Ross Dress for Less, Inc.	800-003-747
2014-060	Red Lion	107-170-046
2014-062	Redding East & Placer	101-620-040
2014-064	Khosla, Rohit	202-780-020
2014-066	Hatchet Ridge Wind LLC	800-008-330
2014-067	Hatchet Ridge Wind LLC	800-008-551
2014-068	Hatchet Ridge Wind LLC	800-008-552
2014-069	Hatchet Ridge Wind LLC	800-000-392
2014-070	Myers, Arlyn	205-270-026
2014-071	Giglio, Alfred	207-440-044
2017-072	Ryser, Gary	018-730-009
2014-073	Siemens Financial Services, Inc.	810-000-776
2014-074	Siemens Financial Services, Inc.	810-000-892
2014-075	Berlik, Gerald	006-740-015
2014-076	Bayview Loan Servicing, LLC	006-910-031

OTHER APPLICATION ACTIONS

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

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

OTHER ACTION:

2014-065	Peterson Tractor (Incomplete Application)	073-040-016; 017
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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; however, he reserved the right to exercise this option if unexpected information was presented.

By consensus, the Assessment Appeals Board approved the request.

1:17 p.m.: The Assessment Appeals Board recessed.

SCHEDULED HEARINGS

1:30 p.m.: The Assessment Appeals Board (AAB) 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 Jennifer Lange present.

APPLICATION NO. 2014-006
TIERRA OAKS GOLF CLUB, INC.
ASSESSOR'S PARCEL NO. 306-560-037

Deputy Assessor-Recorder David Baker explained that Application No. 2014-006, Tierra Oaks Golf Club, Inc., Assessor's Parcel No. 306-560-037 involved a 10 percent penalty assessed on an untimely filed business property statement and that the burden of proof is on the Assessor's Office.

Senior Supervising Auditor Appraiser Bill 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 7. Reminder cards are sent in April to taxpayers who have not filed their business property statements. Mr. Jostock confirmed the addresses to which the statements were mailed. To date, the statement from Tierra Oaks Golf Club, Inc. has not been received. The property was valued at \$470,950 and, based on that value, the 10 percent penalty is \$47,095, with the actual tax being \$522.

JoVanne Griffith was sworn in. Ms. Griffith explained American Golf historically filed the business property statements on behalf of Tierra Oaks Golf Club, Inc. Due to a change in management in November 2013 the business property statement was not filed timely. Ms. Griffith explained she will file the business property statement following the hearing.

Legal Counsel James Underwood explained Revenue and Taxation Code section 463, penalty for failure to file statement. Subsequently explained the Board is to determine whether the 10 percent penalty assessed was due to reasonable cause and not willful neglect.

By consensus, the AAB took the matter under submission.

APPLICATION NO. 2014-035
TARMAC PROPERTIES, INC.
ASSESSOR'S PARCEL NO. 109-280-046

Deputy Assessor-Recorder David Baker explained that Application No. 2014-035, Tarmac Properties, Inc., Assessor's Parcel No. 109-280-046 involved a 10 percent penalty assessed on an untimely filed business property statement and the burden of proof is on the Assessor's Office.

Senior Supervising Auditor Appraiser Bill Jostock explained pursuant to Revenue and Taxation Code section 441, a tax payer is required to file a property statement with the Assessor if there is an aggregate cost of \$100,000 or more for any assessment year.

A change in ownership from Mountain Counties Supply Company to Shasta Petroleum, Inc. occurred. A business property statement was sent to Shasta Petroleum, Inc. in January 2014. Subsequent to the transfer of business, the real property had been sold from Mountain Counties Supply Co. to Tarmac Properties, Inc. On April 25, 2014 the Assessor's Office received a business property statement from Shasta Petroleum, Inc. which indicated ownership of minimal equipment thus leading the Assessor's office to query the business property statement of Tarmac Properties, Inc. Having not received a business property statement from Tarmac Properties, Inc., a 10 percent penalty was assessed. The property was valued at \$278,930, the 10 percent penalty is \$27,893, with the actual tax being \$311.

Jaswant Thind was sworn in. Mr. Thind explained as a new business owner he was unaware of all of the reporting requirements and had he received a business property statement he would have complied. Mr. Thind requested the penalty be waived.

By consensus, the AAB took the matter under submission.

APPLICATION NO. 2014-011
VIRGINIA FOLEY
ASSESSOR'S PARCEL NO. 201-360-001

Deputy Assessor-Recorder David Baker explained that Application No. 2014-011, Virginia Foley, Assessor's Parcel No. 201-360-001 is an owner-occupied single family residence; therefore, the burden of proof is on the Assessor's Office.

Mr. Baker noted that Ms. Foley was not present and requested the Assessment Appeals Board to deny the appellant's application for lack of appearance.

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

APPLICATION NO. 2014-063
ORCHARD SUPPLY COMPANY, LLC.
ASSESSOR'S PARCEL NO. 800-001-306

Deputy Assessor-Recorder David Baker explained that Application No. 2014-063, Orchard Supply Company, LLC., Assessor's Parcel No. 800-001-306 was represented by Carolyn Eller.

Mr. Baker noted that Ms. Eller was not present and requested the Assessment Appeals Board to deny the appellant's application for lack of appearance.

By motion made, seconded (Samuels/Ward), and unanimously carried, the Assessment Appeals Board denied Application No. 2014-063, Orchard Supply Company, LLC, Assessor's Parcel No. 800-001-306 for lack of appearance.

1:56 p.m.: The Assessment Appeals Board recessed to Closed Session.

2:06 p.m.: The Assessment Appeals Board reconvened.

ACTIONS ON ITEMS TAKEN UNDERS ADVISEMENT/SUBMISSION

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

APPLICATION NO. 2014-006
TIERRA OAKS GOLF CLUB, INC.
ASSESSOR'S PARCEL NO. 306-560-037

By consensus, for Application 2014-006, Tierra Oaks Golf Club, Inc., Assessor's Parcel No. 306-560-037, the Assessment Appeals Board found in favor of the Assessor.

APPLICATION NO. 2014-035
TARMAC PROPERTIES, INC.
ASSESSOR'S PARCEL NO. 109-280-046

By consensus, for Application 2014-035, Tarmac Properties, Inc., Assessor's Parcel No. 109-280-046, the Assessment Appeals Board found in favor of the Assessor.

APPLICATION NO. 2014-011

VIRGINIA FOLEY

ASSESSOR'S PARCEL NO. 201-360-001

The appellant Virginia Foley was not present at the scheduled hearing.

By motion made, seconded (Samuels/Ward), and unanimously carried, the Assessment Appeals Board denied Application No. 2014-011, Virginia Foley, Assessor's Parcel No. 201-360-001 for lack of appearance.

2016 ASSESSMENT APPEALS BOARD HEARING DATES

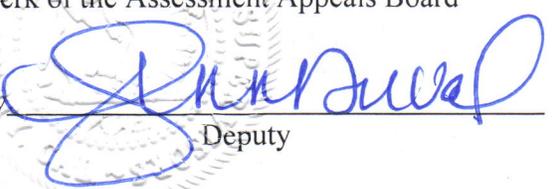
By consensus, the Assessment Appeals Board set the 2016 Assessment Appeals hearings for April 13, 14, and 15, 2016.

2:12 p.m.: The Assessment Appeals Board adjourned.


KASEY STEWART, Chairman

ATTEST:

LAWRENCE G. LEES
Clerk of the Assessment Appeals Board

By 

Deputy