

SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, April 18, 2018

REGULAR MEETING

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

BOARD MEMBERS:

Kasey Stewart
Ken Murray

BOARD STAFF:

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

ELECTION OF CHAIRMAN AND VICE CHAIRMAN

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board re-elected Kasey Stewart as Chairman. By motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board elected Ken Murray 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: Deputy Assessor-Recorder Eric Fitz, Appraisal Manager Bill Jostock, and Appraisal Manager Jason Schurig.

REQUESTS FOR POSTPONEMENTS AS SUBMITTED BY THE ASSESSOR

There were no requests for postponements submitted by the Assessor’s Office.

POSTPONEMENTS/309 WAIVERS, WITHDRAWALS, AND STIPULATIONS

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

By motion made, seconded (Murray/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

2016-009	Sierra Pacific Industries	050-110-039
2016-021	Prime Healthcare Services Shasta, LLC	800-007-668
2016-039	Sierra Pacific Industries	050-110-039
2016-040	Sierra Pacific Industries	050-110-038
2017-018	Lehigh Southwest Cement	307-030-022
2017-021	2015 ESA Project Co. LLC	800-010-467
2017-036	Sierra Pacific Industries	050-110-038
2017-037	Sierra Pacific Industries	050-110-039
2017-096	Shasta Regional Medical Group, Inc.	800-005-312
2017-097	Shasta Regional Medical Group, Inc.	800-009-786
2017-098	Prime Healthcare Services Shasta, LLC	800-007-688
2017-101	Shasta Station LLC	071-430-013
2017-105	Costco Wholesale Corp.	071-430-020
2017-107	Lake Boulevard Development Co.	116-160-015
2017-108	Walgreens Co.	101-150-074
2017-109	Walgreens Co.	107-220-057
2017-112	JC Penny Corporation.	800-001-951

WITHDRAWALS

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	101-620-056-520
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
2016-015	Tau West LLC	054-210-057
2016-022	Prime Healthcare Services Shasta, LLC	101-040-041
2016-023	Prime Healthcare Services Shasta, LLC	101-040-006
2016-024	Prime Healthcare Services Shasta, LLC	101-040-055
2016-025	Prime Healthcare Services Shasta, LLC	101-040-024
2016-026	Prime Healthcare Services Shasta, LLC	101-040-025
2016-027	Prime Healthcare Services Shasta, LLC	101-040-026
2016-028	Prime Healthcare Services Shasta, LLC	101-040-027
2016-029	Prime Healthcare Services Shasta, LLC	101-040-028
2016-030	Prime Healthcare Services Shasta, LLC	101-040-032
2016-031	Prime Healthcare Services Shasta, LLC	101-040-037
2016-032	Prime Healthcare Services Shasta, LLC	101-404-040
2016-033	Prime Healthcare Services Shasta, LLC	101-620-024
2016-034	Prime Healthcare Services Shasta, LLC	101-620-054
2016-035	Prime Healthcare Services Shasta, LLC	101-620-056-520
2016-036	Prime Healthcare Services Shasta, LLC	101-620-057
2016-037	Prime Healthcare Services Shasta, LLC	101-620-064
2016-038	Prime Healthcare Services Shasta, LLC	101-620-065
2016-043	Sierra Pacific Industries	050-110-023
2016-045	Roger Cowling	109-040-053-810
2016-058	Kohls Department Stores Inc.	107-260-034
2016-059	Kohls Department Stores Inc.	107-260-036
2016-063	Michael D. & Cheryl S. Kinsman	044-160-030
2016-067	Bloom Energy 2009 PPA Project Co. LLC.	800-008-793
2016-071	Sierra Pacific Industries	006-030-034
2016-072	Sierra Pacific Industries	030-040-064

2016-073	Sierra Pacific Industries	030-040-065
2016-074	Colonial Energy	067-370-053
2016-075	Colonial Energy	067-370-053
2017-004	Alicia M Brookshire	104-820-001
2017-006	Charles A. McHugh III	114-080-034
2017-007	Seven Hills, LLC	094-050-021
2017-008	William B. Askins	088-070-045
2017-009	Lithia Real Estate Inc.	107-360-007
2017-010	Lithia Real Estate Inc.	107-360-042
2017-011	Lithia Real Estate Inc.	107-530-014
2017-012	George & Linda Graf	061-420-005
2017-013	Kismat Fuels, Inc.	202-670-039
2017-013A	Kismat Fuels, Inc.	202-670-039
2017-014	Drayson W. McCullough	075-520-018
2017-015	Joachim & Kathleen Riedel	204-050-051
2017-016	G6 Hospitality Property LLC #1371	107-100-011
2017-019	Parkwest LP	083-400-003
2017-020	Aaron's Inc	800-006-506
2017-022	Lowes HIW Inc.	067-110-055
2017-023	Stillwater Development LLC	078-030-004
2017-024	Hilltop Center II LLC	107-250-051
2017-025	Hilltop Center I LLC	107-250-049
2017-026	Hilltop Center I LLC	107-240-020
2017-027	Hilltop Center I LLC	107-250-045
2017-028	Luis Nunez	073-240-004
2017-029	Raymond W. & Charleen V. Epperley	091-200-009
2017-030	Kathryn & Jerry Skoglund	207-060-005
2017-031	Donna Cook	990-127-508
2017-032	Federal Express	800-002-450
2017-033	Total Renal Care	800-002-557
2017-034	Bruce Silverstein	061-410-005
2017-035	Barney Royal	057-370-016
2017-038	Sierra Pacific Industries	050-530-020
2017-039	Mark A. Mitchell	205-260-005
2017-040	No. Calif. Conf. 7 th Day Adventist	060-230-003
2017-052	Capri Pearce	073-200-005
2017-053	PAC NF LP	051-410-018
2017-054	PAC NF LP	051-410-019
2017-055	PAC NF LP	051-480-001
2017-056	PAC NF LP	207-220-001
2017-057	PAC NF LP	207-220-002
2017-058	PAC NF LP	207-230-013
2017-059	PAC NF LP	207-230-014
2017-060	PAC NF LP	207-240-001
2017-061	Sears Holdings Mgmt Corp.	107-028-029
2017-066	Sierra Pacific Industries	030-040-065

2017-067	Sierra Pacific Industries	030-040-065
2017-068	Sierra Pacific Industries	006-030-034
2017-069	Bed Bath & Beyond (Lessee)	107-250-045
2017-070	Cost Plus World Market (Lessee)	107-240-021
2017-071	Prime A Investments-Office Buildings, LLC	101-040-012
2017-072	Prime A Investments-Office Buildings, LLC	101-620-056-510
2017-073	Prime A Investments-Office Buildings, LLC	101-620-056-550
2017-074	Prime A Investments-Office Buildings, LLC	101-620-056-570
2017-075	Prime A Investments-Office Buildings, LLC	101-620-056-580
2017-076	Prime A Investments-Office Buildings, LLC	101-620-056-590
2017-077	Prime A Investments-Office Buildings, LLC	101-620-056-600
2017-078	Prime A Investments-Office Buildings, LLC	101-620-056-620
2017-079	Prime Healthcare Services Shasta, LLC	101-040-005
2017-080	Prime Healthcare Services Shasta, LLC	101-040-006
2017-081	Prime Healthcare Services Shasta, LLC	101-040-024
2017-082	Prime Healthcare Services Shasta, LLC	101-040-025
2017-083	Prime Healthcare Services Shasta, LLC	101-040-026
2017-084	Prime Healthcare Services Shasta, LLC	101-040-027
2017-085	Prime Healthcare Services Shasta, LLC	101-040-028
2017-086	Prime Healthcare Services Shasta, LLC	101-040-032
2017-087	Prime Healthcare Services Shasta, LLC	101-040-037
2017-088	Prime Healthcare Services Shasta, LLC	101-040-040
2017-089	Prime Healthcare Services Shasta, LLC	101-040-041
2017-090	Prime Healthcare Services Shasta, LLC	101-620-024
2017-091	Prime Healthcare Services Shasta, LLC	101-620-054
2017-092	Prime Healthcare Services Shasta, LLC	101-620-056-520
2017-093	Prime Healthcare Services Shasta, LLC	101-620-057
2017-094	Prime Healthcare Services Shasta, LLC	101-620-064
2017-095	Prime Healthcare Services Shasta, LLC	101-620-065
2017-099	Shasta Station LLC	071-430-012
2017-100	Shasta Station LLC	071-430-034
2017-102	Shasta Station LLC	071-430-008
2017-103	Shasta Station LLC	071-430-007
2017-104	Peterson Tractor	073-040-016, 073-040-01
2017-106	Charles Lasater	090-040-022
2017-110	Commercial Net Lease	071-430-065
2017-111	Roger & Harriet Holtzen	204-580-003
2017-113	Sylvie Chatham	090-070-021
2017-114	Sylvie Chatham	090-070-008
2017-115	Sylvie Chatham	090-070-026
2017-116	Sylvie Chatham	090-070-023
2017-117	Sylvie Chatham	090-070-025
2017-118	Sylvie Chatham	090-070-024

REQUESTS FOR FINDINGS OF FACT

Deputy Assessor-Recorder Eric Fitz requested Findings of Fact on Applications 2016-062; 2016-063; 2016-064 and 2016-065.

Deputy Clerk of the Board Jenn Duval requested the Board accept the withdrawals received after the Agenda was final and vacate the Friday, April 20, 2018 afternoon calendar.

2017-041	Mark W. Downie	016-330-020 et al
2017-042	Mark W. Downie	016-330-028
2017-043	Mark W. Downie	016-250-017
2017-044	Mark W. Downie	016-330-003
2017-045	Mark W. Downie	016-250-038
2017-046	Mark W. Downie	016-330-030
2017-047	Mark W. Downie	016-330-026
2017-048	Mark W. Downie	016-330-027
2017-049	Mark W. Downie	016-330-029
2017-050	Mark W. Downie	016-330-014
2017-051	Mark W. Downie	018-470-026

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted the withdrawals and vacated the afternoon of April 20, 2018.

8:36 a.m.: The Assessment Appeals Board recessed.

SCHEDULED HEARINGS

9:00 a.m.: The Assessment Appeals Board reconvened in Open Session with Board Members Kasey Stewart, Ken Murray, Legal Counsel James Underwood and Deputy Clerk of the Assessment Appeals Board Jenn Duval present.

Shasta County Deputy Assessor-Recorder David Baker was sworn.

APPLICATION NO. 2016-003
ANDERSON PLANT
ASSESSOR'S PARCEL NO. 050-110-033

Application No. 2016-003, Anderson Plant, Assessor's Parcel No. 050-110-033, was called to hearing.

The appellant or agent was not present at the hearing.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board denied Application No. 2016-003, Anderson Plant, Assessor's Parcel No. 050-110-033 for lack of appearance.

APPLICATION NO. 2017-001
CHRISTOPHER BUCKLEY
ASSESSOR'S PARCEL NO. 204-450-039

Application No. 2017-001, Christopher Buckley, Assessor's Parcel No. 204-450-039, was called to hearing.

The appellant was not present at the hearing.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board deferred the matter to the end of the calendar.

APPLICATION NO. 2017-119
JEREMY WINKELMAN
ASSESSOR'S PARCEL NO. 086-340-006

Deputy Assessor-Recorder David Baker explained that Application No. 2017-119, Jeremy Winkelman, Assessor's Parcel No. 086-340-006, 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.

Jeremy Winkelman was sworn in. Mr. Winkelman explained that the statement was inadvertently filed and upon receipt of the second notice, Mr. Winkelman stated he completed the Change in Ownership and believed it was mailed but it was mistakenly not mailed.

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

APPLICATION NO. 2017-005
RIVERVIEW GOLF & COUNTRY CLUB
ASSESSOR'S PARCEL NO. 070-020-005

Application No. 2017-005, Riverview Golf & Country Club, Assessor's Parcel No. 070-020-005, was called to hearing.

The appellant or agent was not present at the hearing.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board deferred the matter to the end of the calendar.

APPLICATION NO. 2017-002
JIMMY GETTINGS
ASSESSOR'S PARCEL NO. 035-490-021

Application No. 2017-002, Jimmy Gettings, Assessor's Parcel No. 035-490-021, was called to hearing.

The appellant was not present at the hearing.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board denied Application No. 2017-002, Jimmy Gettings, Assessor's Parcel No. 035-490-021 for lack of appearance.

APPLICATION NO. 2017-001
CHRISTOPHER BUCKLEY
ASSESSOR'S PARCEL NO. 204-450-039

The Assessment Appeals Board recalled Application No. 2017-001, Christopher Buckley, Assessor's Parcel No. 204-450-039, appellant was not present at hearing.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board denied Application No. 2017-001, Christopher Buckley, Assessor's Parcel No. 204-450-039 for lack of appearance.

APPLICATION NO. 2017-005
RIVERVIEW GOLF & COUNTRY CLUB
ASSESSOR'S PARCEL NO. 070-020-005

The Assessment Appeals Board recalled Application No. 2017-005, Riverview Golf & Country Club, Assessor's Parcel No. 070-020-005, the appellant was not present at the hearing.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board denied Application 2017-005, Riverview Golf & Country Club, Assessor's Parcel No. 070-020-005 for lack of appearance.

9:13 a.m.: The Assessment Appeals Board recessed to Closed Session.

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

ACTIONS ON ITEMS TAKEN UNDERS ADVISEMENT/SUBMISSION

Counsel for the Assessment Appeals Board James Underwood reported the following action on the item taken under advisement/submission:

APPLICATION NO. 2017-119
JEREMY WINKELMAN
ASSESSOR'S PARCEL NO. 086-340-006

By consensus, for Application No. 2017-119, Jeremy Winkelman, Assessor's Parcel No. 086-340-006, the Assessment Appeals Board determined there was not sufficient basis to abate the penalty and found in favor of the Assessor.

9:24 a.m.: The Assessment Appeals Board recessed to April 20, 2018 at 9:00 a.m.

Friday, April 20, 2018

SCHEDULED HEARINGS

9:00 a.m.: The Assessment Appeals Board (AAB) reconvened in Open Session with Board Members Kasey Stewart, Ken Murray, Legal Counsel James Underwood and Deputy Clerk of the Assessment Appeals Board Jenn Duval

APPLICATION NO. 2017-017
OCAT, LLC
ASSESSOR'S PARCEL NO. 071-500-005

Application No. 2017-017, OCAT, LLC, Assessor's Parcel No. 071-500-005, was called to hearing.

Deputy Assessor-Recorder Eric Fitz reported that the Agent for the appellant emailed the Assessor's Office and withdrew Application 2017-017.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2017-017, OCAT, LLC, Assessor's Parcel No. 071-500-005.

APPLICATION NO. 2017-003

ARJAN PARTAP INC. DBA GAS FOR LESS
ASSESSOR'S PARCEL NO. 101-040-033

Deputy Assessor-Recorder Eric Fitz explained that Application No. 2017-003, Arjan Partap Inc. DBA Gas For Less, Assessor's Parcel No. 101-040-033, involved a 10 percent penalty assessed related to an invalid Business Property Statement.

Appraisal Manager Bill Jostock explained the Business Property Statement was sent out January 3, 2017 and due April 3, 2017. Business Property Statements may be filed electronically through the online portal or by mail requiring a wet signature. If the Business Property Statement is E-filed there is not a requirement for a wet signature.

March 6, 2017, appellant e-filed the 2017 Business Property Statement but failed to include any costs reported. The filing was determined invalid and was sent back March 16, 2017 for corrections. The Assessor's office received the appellants revised Business Property Statement on April 5, 2017 but the appellant failed to sign the Business Property Statement and a 10 percent penalty was assessed pursuant to Revenue and Taxation Code 463.

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.

In response to inquiry from the Board, Appraisal Manager Bill Jostock explained that the 10 percent penalty for Application 2017-003 totaled a \$64 charge as required by Revenue and Taxation Code 463

Ram Singh was sworn in. Mr. Singh explained he was not technologically savvy and when he received the letter requiring corrections to his e-filed Business Property Statement he made those corrections timely. Mr. Singh explained that he signed the E-filed Business Property Statement and therefore did not believe he had to sign the revised hard copy as well.

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 motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board determined the appellant did not act with willful neglect and granted the abatement of the 10 percent penalty for Application No. 2017-003, Arjan Partap Inc. DBA Gas For Less, Assessor's Parcel No. 101-040-033.

APPLICATION NO. 2017-062
WALMART STORES INC.
ASSESSOR'S PARCEL NO. 086-070-077

Application No. 2017-062, Walmart Stores Inc., Assessor's Parcel No. 086-070-077, was called to hearing.

Deputy Assessor-Recorder Eric Fitz withdrew the request for Findings of Fact on Application 2017-062 and reported that the Agent for the appellant met with staff and withdrew Application 2017-062.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2017-062, Walmart Stores Inc., Assessor's Parcel No. 086-070-077.

APPLICATION NO. 2017-063
WALMART STORES INC.
ASSESSOR'S PARCEL NO. 086-070-071

Application No. 2017-063, Walmart Stores Inc., Assessor's Parcel No. 086-070-071, was called to hearing.

Deputy Assessor-Recorder Eric Fitz withdrew the request for Findings of Fact on Application 2017-063 and reported that the Agent for the appellant met with staff and withdrew Application 2017-063.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2017-063, Walmart Stores Inc., Assessor's Parcel No. 086-070-071.

APPLICATION NO. 2017-064
WALMART STORES INC.
ASSESSOR'S PARCEL NO. 086-070-075

Application No. 2017-064, Walmart Stores Inc., Assessor's Parcel No. 086-070-075, was called to hearing.

Deputy Assessor-Recorder Eric Fitz withdrew the request for Findings of Fact on Application 2017-064 and reported that the Agent for the appellant met with staff and withdrew Application 2017-064.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2017-064, Walmart Stores Inc., Assessor's Parcel No. 086-070-075.

APPLICATION NO. 2017-065
WALMART STORES INC.
ASSESSOR'S PARCEL NO. 071-470-011

Application No. 2017-065, Walmart Stores Inc., Assessor's Parcel No. 071-470-011, was called to hearing.

Deputy Assessor-Recorder Eric Fitz withdrew the request for Findings of Fact on Application 2017-065 and reported that the Agent for the appellant met with staff and withdrew Application 2017-065.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2017-065, Walmart Stores Inc., Assessor's Parcel No. 071-470-011.

OTHER MATTERS

Deputy Clerk of the Board Jenn Duval discovered an inadvertent clerical error on the Agenda for the Applications 2016-036 and 2016-037 Sierra Pacific Industries, listed on 309 Waiver section and requested permission to reflect the correct application numbers to 2016-039 and 2016-040 Sierra Pacific Industries.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted the correction to reflect 309 Waivers for Applications 2016-039, Sierra Pacific Industries, Assessor's Parcel No. 050-110-039 and 2016-040, Sierra Pacific Industries, Assessor's Parcel No. 050-110-038.

2018 ASSESSMENT APPEALS BOARD HEARING DATES

By consensus, the Assessment Appeals Board set the 2018 Assessment Appeals hearings for May 8, 9, and 10, 2019.

10:40 a.m.: The Assessment Appeals Board adjourned.



KASEY STEWART, Chairman

ATTEST:

LAWRENCE G. LEES
Clerk of the Assessment Appeals Board

By  Deputy