

SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, April 12, 2017

REGULAR MEETING

8:34 a.m.: The Shasta County Assessment Appeals Board convened with the following present:

BOARD MEMBERS:

Linda Samuels
Kasey Stewart

BOARD STAFF:

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

ELECTION OF CHAIRMAN AND VICE CHAIRMAN

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

2015-053	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
2016-003	Anderson Plant LLC	050-110-033; 034; 036
2016-009	Sierra Pacific Industries	050-110-039
2016-015	Tau West, LLC	054-210-057
2016-021	Prime Healthcare Services Shasta, LLC	800-007-688
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	101-040-005
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	101-040-040
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
2016-039	Sierra Pacific Industries	050-110-039
2016-040	Sierra Pacific Industries	050-110-038
2016-043	Sierra Pacific Industries	050-110-023
2016-045	Roger H. Cowling Trustee	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 Company, 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 (Lessee)	067-370-053
2016-075	Colonial Energy (Lessee)	114-080-028

WITHDRAWALS

2015-021	WalMart Stores, Inc.	071-470-011
2015-028	Lynda Lepore	117-520-006
2015-042	Lonnie C. Thompson	052-330-018
2015-070	dba Red Lion	107-170-046
2016-001	Mercer Fraser Company	046-460-002
2016-002	Mercer Fraser Company	046-460-002
2016-004	Personal Property Acquisitions, LLC	056-490-082
2016-005	Old 44	110-270-003
2016-006	Seven Hill, LLC	094-050-021
2016-007	Bronze Court, LLC	064-440-014
2016-010	Personal Property Acquisitions, LLC	056-490-082
2016-012	Lithia Real Estate, Inc.	107-360-043
2016-013	Lithia Real Estate, Inc.	110-200-018
2016-014	Lithia Real Estate, Inc.	110-200-020
2016-016	G6 Hospitality Property, LLC	107-100-011
2016-017	Charles Schwab & Co. Inc.	800-006-557
2016-019	Clear Water Properties, LLC	050-500-009
2016-020	Michael & Linda Ost	083-080-001
2016-041	Sierra Pacific Industries	050-530-020
2016-042	Sierra Pacific Industries	050-100-015
2016-044	William M. Miller	060-080-025
2016-046	Sartori 2012 Trust	090-320-005
2016-047	Ernest S. Mieske	006-800-023
2016-048	Ernest S. Mieske	006-800-024
2016-049	Ernest S. Mieske	006-440-006
2016-050	Ernest S. Mieske	006-380-015
2016-051	Ernest S. Mieske	006-440-058
2016-052	Ernest S. Mieske	006-380-019
2016-053	Ernest S. Mieske	090-380-035
2016-054	Ernest S. Mieske	090-380-036
2016-055	Linda E. Prouty	107-330-031
2016-061	Wingfoot Commercial Tire	114-440-005
2016-062	Wingfoot Commercial Tire	114-330-036
2016-064	Robert L. & Linda L. Fruin	204-510-022
2016-065	Samuel D. & Stacey A. Jimenez	203-080-023
2016-066	Dennis Szody	103-040-019
2016-068	Peterson Tractor	073-040-016; 017
2016-069	Leonard J. & Lisa G. Bettencourt	204-580-003
2016-070	Roger & Harriet Holtzen	059-370-005
2016-076	RL Redding, LLC dba Red Lion	107-170-046
2016-077	Hilltop Center I, LLC	107-250-045
2016-078	Hilltop Center I, LLC	107-240-020
2016-079	Hilltop Center I, LLC	107-250-049
2016-080	Hilltop Center I, LLC	107-250-051
2016-081	Donald J. Litts	056-520-023
2016-082	William S. Ralston, Jr.	202-580-033
2016-083	R and J Farms, Inc.	991-120-337

OTHER APPLICATION ACTIONS

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

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

OTHER:

2016-008	Hartly Trust (Resolved)	077-410-014
None	Brian Hicks (Late Filing)	064-440-008;009
2016-017	Robert J. Baily II (Resolved)	052-160-001

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.

8:43 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, Legal Counsel James Underwood, Deputy Clerk of the Assessment Appeals Board Jenn Duval, and Administrative Board Clerk Camile Woodstrom present.

APPLICATION NO. 2016-045
ROGER H. COWLING TRUSTEE
ASSESSOR'S PARCEL NO. 109-040-053-810

Deputy Assessor-Recorder David Baker confirmed that Application No. 2016-045, Roger H. Cowling Trustee, Assessor's Parcel No. 109-040-053-810, filed a 309 Waiver.

By motion made, seconded (Samuels/Stewart), and unanimously carried, the Assessment Appeals Board accepted the 309 Waiver of Application No. 2016-045, Roger H. Cowling Trustee, Assessor's Parcel No. 109-040-056-810.

APPLICATION NO. 2016-004
JORGE E. ACEVEDO
ASSESSOR'S PARCEL NO. 055-140-020

Deputy Assessor-Recorder David Baker explained that Application No. 2016-004, Jorge E. Acevedo, Assessor's Parcel No. 055-140-020, involved a 10 percent penalty assessed related to the business property statement.

The applicant was not present at the hearing.

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

APPLICATION NO. 2016-011
KEVIN BRINK
ASSESSOR'S PARCEL NO. 800-007-855

Deputy Assessor-Recorder David Baker explained that Application No. 2016-011, Kevin Brink, Assessor's Parcel No. 800-007-855, involved a 10 percent penalty assessed related to the business property statement.

The applicant contacted the Clerk of the Board and advised he would not be present at the hearing. The applicant also made an appointment with the Assessor's Office for Friday, April 14, 2017, to complete his business property statement.

Deputy Assessor-Recorder David Baker requested the abatement of the penalty be denied; however, reserved the right to adjust the assessed value when the property statement is filed.

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

APPLICATION NO. 2016-018
SPRINGER FAMILY REVOCABLE TRUST
ASSESSOR'S PARCEL NO. 205-480-031

Deputy Assessor-Recorder David Baker explained that Application No. 2016-018, Springer Family Revocable Trust, Assessor's Parcel No. 205-480-031, 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.

Barbara Springer was sworn in. Ms. Springer explained she was unaware that the property was gifted back to her when the property went into foreclosure. Ms. Springer explained that she contacted the foreclosure company and was informed that she did not have to file a Change in Ownership since the property would be foreclosed on. Ms. Springer confirmed she received the letter from the Assessor's office that requested she file a Change in Ownership.

Legal Counsel James Underwood explained Revenue and Taxation Code section 483, penalty for failure to file the Change in Ownership. Subsequently explained the Board is to determine whether the penalty assessed was due to reasonable cause and not willful neglect.

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

APPLICATION NO. 2016-057
HAROLD KAY
ASSESSOR'S PARCEL NO. 113-200-017

Deputy Assessor-Recorder David Baker explained that the applicant for Application No. 2016-057, Harold Kay, Assessor's Parcel No. 113-200-017, was not present at the hearing.

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

APPLICATION NO. 2016-056
JAMES M. COLEMAN
ASSESSOR'S PARCEL NO. 029-340-013

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

Appraisal Manager Hillery Arnett is sworn in. Ms. Arnett explained that Application No. 2016-056, James M. Coleman, Assessor's Parcel No. 029-340-013 is a single family residence, that the Assessor's opinion of full cash value is \$125,000, the applicants opinion of the property's full cash value is \$0.

Ms. Arnett described the subject property to be a 20 acre parcel, of which approximately 10 acres are usable due to steep topography. The property includes a 1,768 square foot residence with a 264 square foot attached shop/garage and a 63 square foot mud room. Also located on the property is a 1,980 square foot shop building with a 396 square foot covered porch in the front and a 672 square foot covered area on the back with a 264 square foot storage shed. In addition, there is a 128 square foot storage shed on the property.

Ms. Arnett explained that the Assessor's office met with the applicant and after conducting a site visit, measured existing buildings. The Assessor's Office and the applicant agreed to a value reduction of \$112,500 for 2016. Ms. Arnett explained the applicant requested the reduction be retroactive to the date of purchase in 2001. Ms. Arnett explained that R & T Code only allows a reduction in base year value to be made up to the three succeeding years once an application is filed.

Ms. Arnett provided comparable sales and opined that due to the unpermitted structures on the subject property the current market value is estimated at \$125,000, Prop 13 value is \$235,474; however the applicant and the Assessor's office negotiated a value of \$112,500 for the 2016 roll value. The Assessor's office requested that the Assessment Appeals Board find the subject property full cash value to be \$125,000.

Applicant James M. Coleman was sworn in. Mr. Coleman inquired whether the unpermitted comparable properties presented by the Assessor's office were bank financed. Mr. Coleman declared that his property has been deemed unsellable and described easement issues and ongoing conflicts with neighbors. Mr. Coleman alleged that the sale of the property was fraudulent because the buildings were not permitted and alleged that the County failed to notify him and the bank that financed the property, that the property lacked permits.

Mr. Coleman described his inquiries and encounters with the Shasta County Building Division, Sheriff's Department and detailed the Shasta County Code violation notices he received.

Mr. Coleman alleged that the County is at fault for the fraud because the County failed to "cloud" the title of the property prior to Mr. Coleman's purchase. Mr. Coleman asserted that he should not pay taxes on his unpermitted property and requested a "tax waiver" for the next fifteen years to offset the number of years he paid property taxes.

Legal Counsel James Underwood inquired if the applicant wanted to submit his documents for the Board's consideration and inquired if Findings of Fact were requested

The applicant affirmed his request for Findings of Fact.

Upon inquiry from the Assessment Appeals Board, Deputy Assessor-Recorder David Baker stated the subject property's vacant land value is approximately \$30,000. After learning of the issues related to the property, the Assessor's office reduced the vacant land value to \$25,000.

Mr. Coleman declared that he attempted to make the buildings on the property legal and declared spending \$11,000 for building permits.

Legal Counsel James Underwood confirmed the Board accommodated Mr. Coleman to supply the Findings of Fact fee to the Clerk of the Board by noon today.

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

APPLICATION NO. 2016-004
JORGE E. ACEVEDO
ASSESSOR'S PARCEL NO. 055-140-020

The Assessment Appeals Board recalls Application No. 2016-004, Jorge E. Acevedo, Assessor's Parcel No. 055-140-020, applicant was not present at hearing.

By motion made, seconded (Stewart/Samuels), and unanimously carried, the Assessment Appeals Board denied Application No. 2016-004, Jorge E. Acevedo, Assessor's Parcel No. 055-140-020 for lack of appearance.

APPLICATION NO. 2016-057
HAROLD KAY
ASSESSOR'S PARCEL NO. 113-200-017

The Assessment Appeals Board recalls Application No. 2016-057, Harold Kay, Assessor's Parcel No. 113-200-017, applicant not present at the hearing.

By motion made, seconded (Samuels/Stewart), and unanimously carried, the Assessment Appeals Board denied Application No. 2016-057, Harold Kay, Assessor's Parcel No. 113-200-017 for lack of appearance.

10:02 a.m.: The Assessment Appeals Board recessed to Closed Session.

10:37 a.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. 2016-011
KEVIN BRINK
ASSESSOR'S PARCEL NO. 800-007-855

By consensus, for Application No. 2016-011, Kevin Brink, Assessor's Parcel No. 800-007-855, the Assessment Appeals Board found in favor of the Assessor. If the Assessor finds that an adjustment is appropriate after receiving the applicant's business property statement, the penalty amount will also be adjusted.

APPLICATION NO. 2016-018
SPRINGER FAMILY REVOCABLE TRUST
ASSESSOR'S PARCEL NO. 205-480-031

By consensus, for Application No. 2016-018, Springer Family Revocable Trust, Assessor's Parcel No. 205-480-031, the Assessment Appeals Board found in favor of the Assessor.

APPLICATION NO. 2016-056
JAMES M. COLEMAN
ASSESSOR'S PARCEL NO. 029-340-013

By consensus, for Application 2016-056, James M. Coleman, Assessor's Parcel No. 029-340-013, the Assessment Appeals Board found in favor of the Assessor and determined that the \$125,000 full cash value is correct.

2017 ASSESSMENT APPEALS BOARD HEARING DATES

By consensus, the Assessment Appeals Board set the 2017 Assessment Appeals hearings for April 18, 19, and 20, 2018.

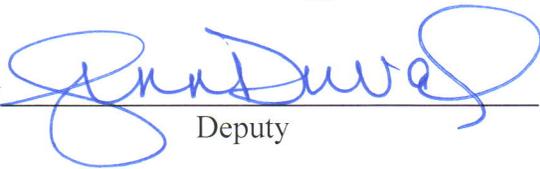
10:40 a.m.: The Assessment Appeals Board adjourned.



KASEY STEWART, Chairman

ATTEST:

LAWRENCE G. LEES
Clerk of the Assessment Appeals Board

By 
Deputy