



# SHASTA COUNTY

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## ASSESSMENT APPEALS BOARD

### AGENDA

#### REGULAR MEETING OF THE SHASTA COUNTY ASSESSMENT APPEALS BOARD

**February 17, 2021 at 9:00am**

The Assessment Appeals Board welcomes you to its meetings, which due to the COVID-19 pandemic will be held virtually. Your interest is encouraged and appreciated.

**TO ADDRESS THE BOARD DURING OPEN TIME:** You may appear by phone and provide your name and comment or question. Each speaker is allocated three (3) minutes to speak. Comments should be limited to matters within the jurisdiction of the Board. Pursuant to the Brown Act (Govt. Code Section 54950 et seq.) action or Board discussion cannot be taken on open time matters other than to receive the comments and, if deemed necessary, to refer the subject matter to the appropriate department for follow-up and/or to schedule the matter on a subsequent Board Agenda.

For information about participating in the Shasta County Assessment Appeals Board meeting during the COVID-19 pandemic, please refer to the bottom of the agenda.

#### **CALL TO ORDER**

#### **ELECTION OF CHAIRMAN AND VICE CHAIRMAN**

#### **PUBLIC COMMENT PERIOD - OPEN TIME**

Persons wishing to address the Board must fill out a Speaker Request Form prior to the beginning of the meeting (forms are available from the Clerk of the Board, 1450 Court Street, Suite 308B, Redding).

#### **REGULAR CALENDAR**

1. Swear in staff of the Assessor's Office.
2. Consider approving requests for postponement as submitted by the Assessor.
3. Consider accepting continuances (309 Waivers), withdrawals, and stipulations as submitted by the Assessor.
4. Receive Assessor's request for Findings of Fact.

**NOTE: The Assessment Appeals Board may continue to meet from day to day until the following Scheduled Hearings are concluded.**

**SCHEDULED HEARINGS**

**Wednesday, February 17, 2021 – 9:00a.m.**

2019-008	Helena Chemical Co	018-010-026
2019-002	Kyle Lamke	077-510-026
2019-003	TIAA Commercial Finance	810-001-202
2019-004	TIAA Commercial Finance	810-001-110
2019-005	TIAA Commercial Finance	810-001-109
2019-006	Vendor Services	810-001-295

**Wednesday, February 17, 2021 – 1:30 p.m.**

2018-042	Safeway Holdings	201-670-010
2018-043	Safeway Holdings	067-110-028
2018-044	Safeway Holdings	102-450-044
2018-045	Safeway Holdings	028-540-001
2019-045	Safeway Holdings	201-670-010
2019-046	Safeway Holdings	067-110-028
2019-047	Safeway Holdings	102-450-044
2019-048	Safeway Holdings	028-540-001

**Thursday, February 18, 2021 – 9:00a.m.**

2019-053	Keith and Rhonda Arionus	990-142-788
2019-030	Todd L. Ratley	048-480-012

**Thursday, February 18, 2021 – 1:30p.m.**

2019-146	Longs Drugs	067-110-036
2019-147	Placer Heights Plaza	104-040-039

**Friday, February 19, 2021 – 9:00a.m.**

2019-031	Crossroads LLC	057-460-007
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**REGULAR CALENDAR (continued)**

5. Consider announcing the action on items taken under advisement/submission.
6. Consider setting the date for the 2021 Assessment Appeals Board Hearings.

**ADJOURN**

**REMINDERS**

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**309 WAIVERS**

2016-021	Prime Healthcare Services, Shasta LLC	<u>800-007-688</u>
2017-021	2015 ESA Project Co. LLC	800-010-467
2017-096	Shasta Regional Medical Group, Inc.	101-620-054
2017-097	Shasta Regional Medical Group, Inc.	101-040-012
2017-098	Prime Healthcare Services, Shasta LLC	101-040-041
2018-048	2015 ESA Project Co. LLC	800-010-467
2018-077	Prime Healthcare Services, Shasta LLC	800-007-688
2018-078	Prime Healthcare Services, Shasta LLC	800-005-312
2018-079	Prime Healthcare Services, Shasta LLC	800-009-786
2019-024	Fidelity National Capital, Inc.	090-110-017
2019-025	Fidelity National Capital, Inc.	090-110-017
2019-042	2120 Benton Drive LLC	112-090-019
2019-044	2015 ESA Project Co. LLC	800-010-467
2019-092	Vibra RE Redding LLC	103-240-051
2019-103	Charter Communications LLC	860-000-252
2019-104	Charter Communications LLC	860-000-272
2019-105	Charter Communications LLC	860-000-530
2019-106	Charter Communications LLC	860-000-859
2019-107	Charter Communications LLC	860-001-108
2019-141	Shasta Regional Medical Group, Inc.	800-005-312
2019-142	Shasta Regional Medical Group, Inc.	800-009-786
2019-143	Shasta Regional Medical Group, Inc.	800-007-688
2019-151	Lowes HIW Inc.	067-110-055
2019-159	Lehigh Southwest Cement Company	026-050-011
2019-160	Lehigh Southwest Cement Company	083-030-001
2019-161	Lehigh Southwest Cement Company	307-010-004
2019-162	Lehigh Southwest Cement Company	307-020-001
2019-163	Lehigh Southwest Cement Company	307-020-002
2019-164	Lehigh Southwest Cement Company	307-020-003
2019-165	Lehigh Southwest Cement Company	307-020-009
2019-166	Lehigh Southwest Cement Company	307-030-001
2019-167	Lehigh Southwest Cement Company	307-030-002
2019-168	Lehigh Southwest Cement Company	307-030-008
2019-169	Lehigh Southwest Cement Company	021-170-004
2019-170	Lehigh Southwest Cement Company	307-040-005
2019-171	Lehigh Southwest Cement Company	307-040-006
2019-172	Lehigh Southwest Cement Company	307-040-007
2019-173	Lehigh Southwest Cement Company	307-040-008
2019-174	Lehigh Southwest Cement Company	307-040-010
2019-175	Lehigh Southwest Cement Company	307-040-015
2019-176	Lehigh Southwest Cement Company	307-100-001
2019-177	Lehigh Southwest Cement Company	307-100-002

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	<b><u>309 WAIVERS (continued)</u></b>	
2019-178	Lehigh Southwest Cement Company	307-100-003
2019-179	Lehigh Southwest Cement Company	307-100-004
2019-180	Lehigh Southwest Cement Company	307-100-005
2019-181	Lehigh Southwest Cement Company	307-200-020
2019-182	Lehigh Southwest Cement Company	307-340-004
2019-183	Lehigh Southwest Cement Company	307-340-016
2019-184	Lehigh Southwest Cement Company	307-340-017
2019-185	Lehigh Southwest Cement Company	307-350-006
2019-186	Lehigh Southwest Cement Company	307-350-007
2019-187	Lehigh Southwest Cement Company	307-350-101
2019-188	Lehigh Southwest Cement Company	307-350-017
2019-189	Lehigh Southwest Cement Company	307-350-018
2019-190	Lehigh Southwest Cement Company	307-350-019
2019-191	Lehigh Southwest Cement Company	307-350-020
2019-192	Lehigh Southwest Cement Company	307-360-003
2019-193	Lehigh Southwest Cement Company	307-360-008
2019-194	Lehigh Southwest Cement Company	307-360-034
2019-195	Lehigh Southwest Cement Company	307-360-036
2019-196	Lehigh Southwest Cement Company	307-360-038
2019-197	Lehigh Southwest Cement Company	307-360-039
2019-198	Lehigh Southwest Cement Company	307-360-040
2019-199	Lehigh Southwest Cement Company	860-000-329
2019-200	Lehigh Southwest Cement Company	830-001-409
2019-201	Lehigh Southwest Cement Company	020-034-007

**WITHDRAWALS**

2017-101	Shasta Station LLC	071-430-013
2018-016	Red Lobster Hospitality LLC	071-160-051
2018-060	Dignity Health	104-200-039
2018-061	Dignity Health	104-400-061
2018-062	Dignity Health	104-400-074
2018-063	Dignity Health	104-410-054
2018-064	Dignity Health	104-410-055
2018-065	Dignity Health	104-880-003
2018-066	Dignity Health	104-880-024
2018-067	Dignity Health	104-880-025
2018-068	Dignity Health	105-770-005
2018-069	Dignity Health	107-430-059
2018-070	Dignity Health	107-500-017
2018-071	Dignity Health	107-500-018
2018-072	Dignity Health	107-500-019

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	<b><u>WITHDRAWALS (continued)</u></b>	
2018-073	Dignity Health	107-500-020
2018-074	Dignity Health	107-500-024
2018-075	Dignity Health	107-500-025
2018-087	Arjo Inc.	800-010-929
2018-089	MGP IX Properties LLC.	107-260-039
2018-090	MGP IX Properties LLC	107-260-038
2018-091	MGP IX Properties LLC	107-260-033
2018-092	MGP IX Properties LLC	107-260-030
2018-093	MGP IX Properties LLC	107-260-029
2018-094	MGP IX Properties LLC	107-260-028
2018-095	MGP IX Properties LLC	107-260-024
2018-096	MGP IX Properties LLC	107-260-023
2019-001	James Droz Revocable Trust	117-200-007
2019-007	Michael Hanley	067-020-030
2019-010	Grocery Outlet, Inc.	800-001-987
2019-011	Grocery Outlet, Inc.	800-010-690
2019-012	Old 44	110-270-003
2019-013	Kismat Fuels, Inc.	202-670-039
2019-014	CSK Auto Corporation	113-320-024
2019-015	Winco Foods LLC	071-500-001
2019-016	Winco Foods, LLC	071-500-002
2019-017	Winco Foods, LLC	071-500-003
2019-018	Winco Foods, LLC	071-500-004
2019-019	Tal Redding, LLC	067-110-033
2019-020	Tal Redding, LLC	067-110-035
2019-021	Tal Redding, LLC	067-110-044
2019-022	Tal Redding, LLC	067-110-047
2019-023	Tal Redding, LLC	067-110-049
2019-026	Joachim & Kathleen Riedel	204-050-051
2019-027	Alana Kohler	704-140-013
2019-028	Greg S & Denise Q Rhodes Trust	065-250-014
2019-029	Greg S & Denise Q Rhodes Trust	065-250-017
2019-032	William C. Door	018-720-011
2019-033	Contech Engineered Solutions LLC	800-008-968
2019-034	Raley's Family of Stores	107-420-042
2019-035	Raley's Family of Stores	107-420-042
2019-036	Raley's Family of Stores	107-420-043
2019-037	Raley's Family of Stores	107-420-044
2019-038	Walgreens Co	107-220-057
2019-039	Kanhaiya LLC	107-170-023
2019-040	MGP IX Properties LLC	107-260-039
2019-041	Clarkson California Properties	110-270-026
2019-043	Donna Marie Voss	005-130-001
2019-049	Norman Parker	005-130-001
2019-050	Richard Sundquist	109-080-013

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	<b><u>WITHDRAWALS (continued)</u></b>	
2019-051	Bernard & Charlotte Bryson 2001 Trust	114-080-001
2019-052	Lew Arthur Garbutt	057-090-053
2019-054	Charles Lasater	090-040-022
2019-055	Ernie & Sue Mieske 2016 Trust	068-520-055
2019-056	Ernie & Sue Mieske 2016 Trust	068-520-054
2019-057	Ernie & Sue Mieske 2016 Trust	090-380-035-036
2019-058	Shasta Verde Land Development Inc.	007-440-058
2019-059	Shasta Verde Land Development Inc.	007-140-095
2019-060	Shasta Verde Land Development Inc.	007-140-094
2019-061	Shasta Verde Land Development Inc.	007-140-093
2019-062	Shasta Verde Land Development Inc.	007-140-092
2019-063	Shasta Verde Land Development Inc.	007-140-088
2019-064	Shasta Verde Land Development Inc.	007-140-087
2019-065	Shasta Verde Land Development Inc.	007-140-081
2019-066	Shasta Verde Land Development Inc.	007-140-076
2019-067	Shasta Verde Land Development Inc.	056-640-011
2019-068	Shasta Verde Land Development Inc.	056-640-010
2019-069	Shasta Verde Land Development Inc.	056-640-009
2019-070	Shasta Verde Land Development Inc.	056-640-008
2019-071	Shasta Verde Land Development Inc.	056-640-007
2019-072	Shasta Verde Land Development Inc.	056-640-006
2019-073	Shasta Verde Land Development Inc.	056-640-005
2019-074	Shasta Verde Land Development Inc.	056-640-004
2019-075	Shasta Verde Land Development Inc.	056-640-003
2019-076	Shasta Verde Land Development Inc.	056-640-001
2019-077	Shasta Verde Land Development Inc.	056-640-002
2019-078	Bruce & Cathleen Anderson	114-030-002
2019-079	Bruce Anderson / Brooks Valley LLC	116-560-025
2019-080	Bruce Anderson / Brooks Valley LLC	116-590-023
2019-081	Bruce Anderson / Brooks Valley LLC	116-590-081
2019-082	Bruce Anderson / Brooks Valley LLC	116-590-021
2019-083	Bruce Anderson / Brooks Valley LLC	116-590-017
2019-084	Bruce Anderson / Brooks Valley LLC	116-590-026
2019-085	Bruce Anderson / Brooks Valley LLC	116-590-035
2019-086	Bruce Anderson / Brooks Valley LLC	116-590-041
2019-087	Bruce Anderson / Brooks Valley LLC	116-590-042
2019-088	Bruce Anderson / Brooks Valley LLC	116-590-045
2019-089	Bruce Anderson / Brooks Valley LLC	116-590-048
2019-090	Bruce Anderson / Brooks Valley LLC	116-590-047
2019-091	Mercy Foundation North	076-060-011
2019-093	Mara Borg	113-240-002
2019-094	Mara Borg	113-240-001
2019-095	Aaron's Inc.	800-006-506
2019-096	Shasta Station LLC	071-430-034
2019-097	Shasta Station LLC	071-430-013

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	<b><u>WITHDRAWALS (continued)</u></b>	
2019-098	Shasta Station LLC	071-430-012
2019-099	Shasta Station LLC	071-430-008
2019-100	Shasta Station LLC	071-430-007
2019-101	Autozone Parts, Inc. – Lessee	067-160-022
2019-102	Cost Plus World Market - Lessee	107-240-021
2019-108	Costco Wholesale Corp.	071-430-020
2019-109	Thrifty Payless, Inc. – Lessee	028-340-042
2019-110	Thrifty Payless, Inc. – Lessee	007-120-032
2019-111	Wells Fargo Bank	107-210-041
2019-112	Wells Fargo Bank	800-002-912
2019-113	Wells Fargo Bank	800-003-030
2019-114	Carolyn Powers	052-110-039
2019-115	Carolyn Powers	052-110-005
2019-116	John Kucera Trust	085-200-021
2019-117	Steven Vasquez	052-330-023
2019-118	Jennifer Cooley	107-060-042
2019-119	Walmart Inc.	086-520-012
2019-120	Walmart Inc.	086-520-008
2019-121	Walmart Inc.	071-470-011
2019-122	Jeffrey T. Helm, Inc.	407-420-051
2019-123	Prime Healthcare Services Shasta LLC	101-040-041
2019-124	Prime Healthcare Services Shasta LLC	101-620-064
2019-125	Prime Healthcare Services Shasta LLC	101-620-057
2019-126	Prime Healthcare Services Shasta LLC	101-040-005
2019-127	Prime Healthcare Services Shasta LLC	101-040-006
2019-128	Prime Healthcare Services Shasta LLC	101-620-056-520
2019-129	Prime Healthcare Services Shasta LLC	101-620-024
2019-130	Prime Healthcare Services Shasta LLC	101-040-037
2019-131	Prime Healthcare Services Shasta LLC	101-620-054
2019-132	Prime Healthcare Services Shasta LLC	101-040-024
2019-133	Prime Healthcare Services Shasta LLC	101-040-040
2019-134	Prime Healthcare Services Shasta LLC	101-040-025
2019-135	Prime Healthcare Services Shasta LLC	101-040-026
2019-136	Prime Healthcare Services Shasta LLC	101-040-027
2019-137	Prime Healthcare Services Shasta LLC	101-040-028
2019-138	Prime Healthcare Services Shasta LLC	101-040-032
2019-139	Prime Healthcare Services Shasta LLC	101-620-065
2019-140	Insight Investments, LLC	810-000-974
2019-144	HP Redding LLC	117-110-006
2019-145	RLR Investments, LLC	050-010-018
2019-148	Richard Pringle	095-140-005
2019-149	Kohls Department Stores, Inc.	107-260-034
2019-150	Kohls Department Stores, Inc.	107-260-036
2019-152	RPI Shasta Mall LP, Mt. Shasta Anchor LLC	107-280-056
2019-153	RPI Shasta Mall LP, Mt. Shasta Anchor LLC	107-280-058

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<b><u>WITHDRAWALS (continued)</u></b>		
2019-154	RPI Shasta Mall LP, Mt. Shasta Anchor LLC	107-280-060
2019-155	RPI Shasta Mall LP, Mt. Shasta Anchor LLC	107-280-021
2019-156	RPI Shasta Mall LP, Mt. Shasta Anchor LLC	107-280-029
2019-157	RPI Shasta Mall LP, Mt. Shasta Anchor LLC	107-280-030
2019-158	Dignity Health	104-400-061
<b><u>2020 Withdrawals</u></b>		
2020-002	Tal Redding LLC	067-110-033
2020-003	Tal Redding LLC	067-110-035
2020-004	Tal Redding LLC	067-110-044
2020-005	Tal Redding	067-110-047
2020-006	Tal Redding LLC	067-110-049
2020-009	Kismat Fuels, Inc.	202-670-039
2020-018	Collins William L and Elisa MM Rev Trust	054-560-008
2020-021	Asmus Loren A & Enriqueta A Rev Trust	703-030-010
2020-022	Garstang Family Trust	703-200-019
2020-023	Katherine Marshall	703-200-019
2020-091	Butler Amusements Inc	202-590-007
2020-092	Lithia Motors	107-360-042
2020-094	Oleg Churyumov	018-650-020
2020-126	Prime Healthcare Services Shasta LLC	800-007-688
2020-127	HP Redding LLC	117-110-006
2020-128	Contech Engineered Solutions	800-008-968
2020-130	Lithia Real Estate Inc	107-360-042
2020-131	Lithia Real Estate Inc	107-530-014
2020-132	Lithia Real Estate Inc	107-360-007
2020-138	Kohl's Inc	107-260-034
2020-139	Kohl's Inc	107-260-036
2020-140	RCI- Kings Inc	110-270-026
2020-152	Cost Plus World Market- Lessee	107-240-021

Due to the COVID-19 public health emergency, the County of Shasta is adapting the way that Shasta County Assessment Appeals Board meetings are conducted. Modifications have been made to protect public health while still encouraging engagement from the public. Reasonable accommodations will be made for individuals with disabilities, with any doubt being resolved in favor of accessibility.

In light of recent actions by the State, and the continuing increase of COVID-19 cases in Shasta County, beginning with the November 10, 2020 meeting and until further notice, participation in the Assessment Appeals Board by members of the public is limited as follows.

Telephone: Call the conference line at 1 (872) 240-3212 and use access code 962-915-149. You will be called upon when it is your turn to speak. If you simply want to observe the meeting and do not wish to make a comment, you do not need to call the conference line and may observe the meeting via livestream at GoToMeeting at <https://global.gotomeeting.com/join/962915149>

If you have any questions, please contact the Clerk of the Board at (530) 225-5550.