



# ASSESSMENT APPEALS BOARD

## AGENDA

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JANUARY 23, 2017 – 9:00 A.M.

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THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD IS RESPONSIBLE FOR HEARING APPEALS FROM TAXPAYERS ON PROPERTY ASSESSMENTS. THE BOARD IS GOVERNED BY THE RULES AND REGULATIONS OF THE STATE BOARD OF EQUALIZATION AND PROPERTY TAX LAWS OF THE STATE OF CALIFORNIA.

### ORDER OF AGENDA



#### **AGENDA ITEM NO. 1 – CALL TO ORDER**

- Roll Call
- Confirm Agenda Amendments
- Announce Order of Proceedings

#### **AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS**

- See Item No. 2 for Additional Information

#### **AGENDA ITEM NO. 3 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY**

- See Item No. 3 for Additional Information

#### **AGENDA ITEM NO. 4 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS**

- See Item No. 4 for Additional Information

#### **AGENDA ITEM NO. 5 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE**

- Swearing-In of the Parties and Witnesses
- See Item No. 5 for Additional Information

#### **AGENDA ITEM NO. 6 – OTHER BUSINESS**

- Approval of Minutes from from July 18, 2016 and October 24, 2016
- Public Expression
- Matters from Staff
- Announcements
- Confirm Date of Next Meeting
- Adjournment



# ORDER OF AGENDA

## AGENDA ITEM NO. 1 – CALL TO ORDER

- Roll Call
- Confirm Agenda Amendments
- Announce Order of Proceedings

## AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

*The following applicants/agents have requested a withdrawal of their Assessment Appeal/Application for Changed Assessment*

### RECOMMENDED ACTION: GRANT WITHDRAWALS AS REQUESTED

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-029	OLIVER, JOSEPH GREGORY	145-191-04
15-030	HANES, JOHN WARD TTEE	029-090-17
15-037	LEMMER, JOHN E. TTEE	098-331-17

## AGENDA ITEM NO. 3 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

*The following applicants/agents have reached a mutually agreed upon Reduction in Assessment and changed the assessed value (on file with the Clerk of the Board)*

### RECOMMENDED ACTION: APPROVE STIPULATIONS AS PRESENTED

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
15-027	Ladar, Joyce B. TTEE	168-07-08	Land \$ 55,000 <b>Total \$ 55,000</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
15-028	SFP B LLP	180-080-69	Land \$ 809,410 Improvements \$ 1,690,590 <b>Total \$ 2,500,000</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>



PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
15-031	Yanez, Raul	168-262-17	Land \$ 100,000 Improvements \$ <u>250,000</u> <b>Total \$ 350,000</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
15-033	Senn, Stephen K.	184-010-03	Land \$ 186,655 Improvements \$ <u>163,345</u> <b>Total \$ 350,000</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
15-034	Asfour, Feras K.	183-220-09	Land \$ 100,000 Improvements \$ <u>179,000</u> <b>Total \$ 279,000</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>

**AGENDA ITEM No. 4 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS**  
*The following applicants/agents have requested a continuance and/or postponement of their Assessment Appeal/Application for Changed Assessment*  
**RECOMMENDED ACTION: GRANT CONTINUANCES AS REQUESTED**

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-025	ANGELL, JAMES A.	60750400

**AGENDA ITEM No. 5 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE**  
*The Board of Equalization will hear the following Assessment Appeal/Application for Changed Assessment protests and presentation of evidence during the meeting proceedings*  
**RECOMMENDED ACTION: FOLLOWING PRESENTATION OF EVIDENCE, DISCUSSION AND POSSIBLE ACTION REGARDING THE FOLLOWING MATTERS:**

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-067	Sharon Calone Enterprises, LLC	027-421-07



<b>PROTEST/APPLICATION No.</b>	<b>APPLICANT NAME</b>	<b>APN/ACCOUNT No.</b>
15-015	Ratcliff, Donald M.	142-140-11
<b>PROTEST/APPLICATION No.</b>	<b>APPLICANT NAME</b>	<b>APN/ACCOUNT No.</b>
15-026	Huey, Johanna	029-110-18

**AGENDA ITEM NO. 6 – OTHER BUSINESS**

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**AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

The Assessment Appeals Board complies with ADA requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternative formats (pursuant to Government Code Section 54953.2). Anyone requiring reasonable accommodation to participate in the meeting should contact the Executive Office by calling (707) 463-4441 at least five days prior to the meeting.

**PUBLIC EXPRESSION: (PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA)**

- Members of the public are welcome to address the Assessment Appeals Board on items not listed on the agenda and within the jurisdiction of the Board. The Board is prohibited by law from taking action on matters not on the agenda, but may ask questions to clarify the speaker's comment and/or briefly answer questions. The Board limits testimony on matters not on the agenda to 3 minutes per person and not more than 10 minutes for a particular subject.
- Individuals wishing to address the Board under Public Expression are welcome to do so. If you wish to submit written comments, please provide information to the Executive Office staff, located in the Administration Center, Room 1010.