



# SHASTA COUNTY

---

## ASSESSMENT APPEALS BOARD

### AGENDA

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

**Wednesday, April 20, 2022, 9:00 AM**

The Assessment Appeals Board welcomes you to its meetings, which are held in the Board of Supervisors Chambers on the second floor of the Shasta County Administration Center located at 1450 Court Street, Room 263, Redding, California. Your interest is encouraged and appreciated.

**TO ADDRESS THE BOARD:** The Assessment Appeals Board provides the members of the public with a Public Comment-Open Time period, where the public may directly address the Board on any agenda item on the regular calendar before the Board's consideration of the items on the regular calendar and may also address the Board on any matter not listed on the agenda that is within the subject matter jurisdiction of the Assessment Appeals Board. In addition, members of the public may also comment on any item on the regular calendar before or during the Board's consideration of the item. Members of the public may also address matters scheduled for public hearings at the time such public hearings are opened for comment. Pursuant to the Brown Act (Govt. Code section 54950, et seq.), **Board action or discussion cannot be taken** on non-agenda matters, but the Board may briefly respond to statements or questions and, if deemed necessary, refer the subject matter to the appropriate department for follow-up and/or to schedule the matter on a subsequent Board Agenda.

Each speaker is allocated three minutes to speak. **Comments should be limited to matters within the subject matter jurisdiction of the Board.**

The Board wishes to ensure that business is conducted in an orderly fashion and that all have an equal opportunity to observe and participate in the proceedings. Each person who addresses the Assessment Appeals Board shall not use loud, threatening, profane, or abusive language which disrupts, disturbs, or otherwise impedes the orderly conduct of the Board meeting. Any such language or any other disorderly conduct which disrupts, disturbs, or otherwise impedes the orderly conduct of the Board meeting is prohibited.

#### **CALL TO ORDER**

#### **ELECTION OF CHAIR AND VICE CHAIR**

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

During the Public Comment Open Time period, the public may address the Board on any agenda item on the regular calendar and may address the Board on any matter not listed on the agenda that is within the subject matter jurisdiction of the Assessment Appeals Board. Each speaker is allocated three minutes to speak.

#### **REGULAR CALENDAR**

Members of the public may comment on any item on the Regular Calendar before or during the Board's consideration of the item. Members of the public may also address matters scheduled for public hearings at the time such public hearings are opened for comment. Each speaker is allocated three minutes to speak.

1. Swear in staff of the Assessor's Office.
2. Consider accepting requests for postponement (309 Waivers), withdrawals, and stipulations as submitted by the Assessor.
3. Receive requests 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, April 20th - 9:00 a.m.**

2021-030	Izabella Investment dba Gaia Anderson Hotel & Spa	050-510-036
2021-028	Joanne K. Thomas	061-090-012
2017-021	2015 ESA Project Co. LLC	800-010-467
2018-048	2015 ESA Project Co. LLC	800-010-467
2019-044	2015 ESA Project Co. LLC	800-010-467
2020-125	2015 ESA Project Co. LLC	800-010-467
2021-156	2015 ESA Project Co. LLC	800-010-467
2018-042	Safeway Inc.	201-670-010
2018-043	Safeway Inc.	067-110-028
2018-044	Safeway Inc.	102-450-044
2018-045	Safeway Inc.	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

**Wednesday, April 20th - 1:00 p.m.**

2021-114	Carol Jeanine & Barney Kavanaugh	052-070-025
2020-137	Spring Partners LP (Petco as Lessee)	107-300-030
2021-104	Spring Partners LP (Petco as Lessee)	107-300-030

**Thursday, April 21st - 9:00 a.m.**

2020-133	Lithia Motors/Lithia Real Estate, Inc.	110-200-018
2020-134	Lithia Motors/Lithia Real Estate, Inc.	110-200-020
2020-135	Lithia Real Estate Inc.	070-280-061
2020-136	Lithia Real Estate	070-280-060
2021-102	Lithia Real Estate, Inc.	070-280-060
2021-103	Lithia Real Estate, Inc.	070-280-061
2021-105	Lithia Real Estate, Inc.	107-360-007
2021-106	Lithia Real Estate, Inc.	107-360-042
2021-107	Lithia Motors/Lithia Real Estate, Inc.	170-360-043
2021-108	Lithia Real Estate, Inc.	107-530-014
2021-109	Lithia Real Estate, Inc.	110-200-018
2021-110	Lithia Real Estate, Inc.	110-200-020

**REGULAR CALENDAR (continued)**

4. Consider announcing the action on items taken under advisement/submission.
5. Consider setting the date for the 2023 Assessment Appeals Board hearings.

**309 WAIVERS**

2019-024	Fidelity National Capital, Inc. (2018-19)	090-110-017
2019-025	Fidelity National Capital, Inc. (2018-19)	090-110-017
2020-097	Prime Healthcare Services-Shasta LLC	101-620-064
2020-098	Prime Healthcare Services-Shasta LLC	101-620-065
2020-099	Prime Healthcare Services-Shasta LLC	101-620-057
2020-100	Prime Healthcare Services-Shasta LLC	101-620-056-520
2020-101	Prime Healthcare Services-Shasta LLC	101-620-054
2020-102	Prime Healthcare Services-Shasta LLC	101-620-024
2020-103	Prime Healthcare Services-Shasta LLC	101-040-041
2020-104	Prime Healthcare Services-Shasta LLC	101-040-040
2020-105	Prime Healthcare Services-Shasta LLC	101-040-037
2020-106	Prime Healthcare Services-Shasta LLC	101-040-032
2020-107	Prime Healthcare Services-Shasta LLC	101-040-028
2020-108	Prime Healthcare Services-Shasta LLC	101-040-027
2020-109	Prime Healthcare Services-Shasta LLC	101-040-026
2020-110	Prime Healthcare Services-Shasta LLC	101-040-025

2020-111	Prime Healthcare Services-Shasta LLC	101-040-024
2020-112	Prime Healthcare Services-Shasta LLC	101-040-006
2020-113	Prime Healthcare Services-Shasta LLC	101-040-005
2021-022	Tesla Energy Operations, Inc. (2018)	810-001-327-000
2021-023	Tesla Energy Operations, Inc. (2019)	810-001-327-000
2021-024	Anderson Pacific Associates dba Blue Oak Court	202-810-023
2021-025	Tesla Energy Operations, Inc. (2017)	810-001-327-000
2021-035	Prime Healthcare Services Shasta LLC (2017)	800-007-688
2021-036	Prime Healthcare Services Shasta LLC (2018)	800-007-688
2021-037	Prime Healthcare Services Shasta LLC (2019)	800-007-688
2021-038	Prime Healthcare Services Shasta LLC (2020)	800-007-688
2021-041	Prime Healthcare Services-Shasta LLC (2018)	101-040-005
2021-042	Prime Healthcare Services-Shasta LLC (2019)	101-040-005
2021-043	Prime Healthcare Services-Shasta LLC (2018)	101-040-006
2021-044	Prime Healthcare Services-Shasta LLC (2019)	101-040-006
2021-045	Prime Healthcare Services-Shasta LLC (2018)	101-040-012
2021-046	Prime Healthcare Services-Shasta LLC (2019)	101-040-012
2021-047	Prime Healthcare Services-Shasta LLC (2018)	101-040-024
2021-048	Prime Healthcare Services-Shasta LLC (2019)	101-040-024
2021-049	Prime Healthcare Services-Shasta LLC (2018)	101-040-025
2021-050	Prime Healthcare Services-Shasta LLC (2019)	101-040-025
2021-051	Prime Healthcare Services-Shasta LLC (2018)	101-040-026
2021-052	Prime Healthcare Services-Shasta LLC (2019)	101-040-026
2021-053	Prime Healthcare Services-Shasta LLC (2018)	101-040-027
2021-054	Prime Healthcare Services-Shasta LLC (2019)	101-040-027
2021-055	Prime Healthcare Services-Shasta LLC (2018)	101-040-028
2021-056	Prime Healthcare Services-Shasta LLC (2019)	101-040-028
2021-057	Prime Healthcare Services-Shasta LLC (2018)	101-040-032
2021-058	Prime Healthcare Services-Shasta LLC (2019)	101-040-032
2021-059	Prime Healthcare Services-Shasta LLC (2018)	101-040-037
2021-060	Prime Healthcare Services-Shasta LLC (2019)	101-040-037
2021-061	Prime Healthcare Services-Shasta LLC (2018)	101-040-040
2021-062	Prime Healthcare Services-Shasta LLC (2019)	101-040-040
2021-063	Prime Healthcare Services-Shasta LLC (2018)	101-620-024
2021-064	Prime Healthcare Services-Shasta LLC (2019)	101-620-024

2021-065	Prime Healthcare Services-Shasta LLC (2018)	101-620-054
2021-066	Prime Healthcare Services-Shasta LLC (2019)	101-620-054
2021-067	Prime Healthcare Services-Shasta LLC (2018)	101-620-056-520
2021-068	Prime Healthcare Services-Shasta LLC (2019)	101-620-056-520
2021-069	Prime Healthcare Services-Shasta LLC (2018)	101-620-057
2021-070	Prime Healthcare Services-Shasta LLC (2019)	101-620-057
2021-071	Prime Healthcare Services-Shasta LLC (2018)	101-620-064
2021-072	Prime Healthcare Services-Shasta LLC (2019)	101-620-064
2021-073	Prime Healthcare Services-Shasta LLC (2018)	101-620-065
2021-074	Prime Healthcare Services-Shasta LLC (2019)	101-620-065
2021-075	Prime Healthcare Services-Shasta LLC (2018)	101-040-041
2021-076	Prime Healthcare Services-Shasta LLC (2019)	101-040-041
2021-087	Conrad Ethan	107-420-044
2021-091	Prime Healthcare Services Shasta LLC	800-007-688
2021-092	Shasta Regional Medical Group Inc.	800-009-786
2021-094	Tesla Energy Operations, Inc.	810-001-327-000
2021-095	National Retail Properties LP	201-540-037
2021-096	National Retail Properties LP	201-540-040
2021-098	Redding Auto Center	077-230-043
2021-099	Wittig Investments, Inc.	077-230-026
2021-100	Maverik Inc.	201-430-032
2021-101	Maverik Inc.	201-430-033
2021-116	RPI Shasta Mall LP (DBA) Mt Shasta Mall	107-280-058
2021-119	State Compensation Insurance Fund	109-280-055
2021-120	State Compensation Insurance Fund	109-300-039
2021-121	State Compensation Insurance Fund	109-300-041
2021-122	State Compensation Insurance Fund	109-280-056
2021-123	State Compensation Insurance Fund	109-280-057
2021-124	ARC GRSREDCA001 LLC	054-210-057
2021-130	2120 Benton Drive LLC	112-090-019
2021-134	Prime Healthcare Services-Shasta LLC	101-620-065
2021-135	Prime Healthcare Services-Shasta LLC	101-620-064
2021-136	Prime Healthcare Services-Shasta LLC	101-620-057
2021-137	Prime Healthcare Services-Shasta LLC	101-620-056-520

2021-138	Prime Healthcare Services-Shasta LLC	101-620-054
2021-139	Prime Healthcare Services-Shasta LLC	101-620-024
2021-140	Prime Healthcare Services-Shasta LLC	101-040-041
2021-141	Prime Healthcare Services-Shasta LLC	101-040-040
2021-142	Prime Healthcare Services-Shasta LLC	101-040-037
2021-143	Prime Healthcare Services-Shasta LLC	101-040-032
2021-144	Prime Healthcare Services-Shasta LLC	101-040-028
2021-145	Prime Healthcare Services-Shasta LLC	101-040-027
2021-146	Prime Healthcare Services-Shasta LLC	101-040-026
2021-147	Prime Healthcare Services-Shasta LLC	101-040-025
2021-148	Prime Healthcare Services-Shasta LLC	101-040-024
2021-149	Prime Healthcare Services-Shasta LLC	101-040-006
2021-150	Prime Healthcare Services-Shasta LLC	101-040-005
2021-151	Prime Healthcare Services-Shasta LLC	101-040-012
2021-155	Vibra RE Redding, LLC	103-240-051

### **WITHDRAWALS & STIPULATIONS**

2019-103	Charter Communications	860-000-252
2019-104	Charter Communications	860-000-272
2019-105	Charter Communications	860-000-530
2019-106	Charter Communications	860-000-859
2019-107	Charter Communications	860-001-108
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
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	307-200-20
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	020-340-007
2020-001	Redding Business Park, LLC	056-590-010
2020-007	Seven Hill, LLC	094-050-021
2020-026	Dan Tobias/Well OSL Redding LLC	107-010-047
2020-028	Lehigh Southwest Cement Company	307-100-001
2020-029	Lehigh Southwest Cement Company	307-100-002
2020-030	Lehigh Southwest Cement Company	307-100-003
2020-031	Lehigh Southwest Cement Company	307-100-004
2020-032	Lehigh Southwest Cement Company	307-100-005

<del>2020-034</del>	Lehigh Southwest Cement Company	<del>307-340-004</del>
2020-035	Lehigh Southwest Cement Company	307-340-016
2020-036	Lehigh Southwest Cement Company	307-340-017
2020-037	Lehigh Southwest Cement Company	307-350-006
2020-038	Lehigh Southwest Cement Company	307-350-007
2020-039	Lehigh Southwest Cement Company	307-350-010
2020-040	Lehigh Southwest Cement Company	307-350-017
2020-041	Lehigh Southwest Cement Company	307-350-018
2020-042	Lehigh Southwest Cement Company	307-350-019
2020-043	Lehigh Southwest Cement Company	307-350-020
2020-044	Lehigh Southwest Cement Company	307-360-003
2020-045	Lehigh Southwest Cement Company	307-360-008
2020-046	Lehigh Southwest Cement Company	307-360-034
2020-047	Lehigh Southwest Cement Company	307-360-036
2020-048	Lehigh Southwest Cement Company	307-360-038
2020-049	Lehigh Southwest Cement Company	307-360-039
2020-050	Lehigh Southwest Cement Company	307-360-040
2020-051	Lehigh Southwest Cement Company	860-000-329
2020-052	Lehigh Southwest Cement Company	860-001-409
2020-053	Lehigh Southwest Cement Company	020-340-007
2020-054	Lehigh Southwest Cement Company	021-170-004
2020-055	Lehigh Southwest Cement Company	026-050-011
2020-056	Lehigh Southwest Cement Company	083-030-001
2020-057	Lehigh Southwest Cement Company	307-010-004
2020-058	Lehigh Southwest Cement Company	307-020-001
2020-059	Lehigh Southwest Cement Company	307-020-002
2020-060	Lehigh Southwest Cement Company	307-020-003
2020-061	Lehigh Southwest Cement Company	307-020-009
2020-062	Lehigh Southwest Cement Company	307-030-001
2020-063	Lehigh Southwest Cement Company	307-030-002
2020-064	Lehigh Southwest Cement Company	307-030-008
2020-065	Lehigh Southwest Cement Company	307-040-005
2020-066	Lehigh Southwest Cement Company	307-040-006
2020-067	Lehigh Southwest Cement Company	307-040-007
2020-068	Lehigh Southwest Cement Company	307-040-008
2020-069	Lehigh Southwest Cement Company	307-040-010
2020-070	Lehigh Southwest Cement Company	307-010-015



2020-075	G6 Hospitality Property LLC- Motel 6	073-080-051
2020-076	G6 Hospitality Property LLC- Motel 6	107-100-011
2020-078	Charter Communications	860-000-252
2020-079	Charter Communications	860-000-272
2020-080	Charter Communications	860-000-530
2020-081	Charter Communications	860-000-859
2020-082	Charter Communications	860-001-108
2020-086	National Retail Properties LP	071-430-065
2020-087	PNS Stores INC	107-160-018
2020-088	Dignity Health	104-400-061
2020-089	Larkspur Group LLC	107-180-082
2020-090	Redding Hospitality LLC	107-190-043
2020-129	Tera Sahara Inc	107-380-008
2021-004	Cheryl A. Thomas	028-340-035
2021-005	Redding Business Park LLC	056-590-010
2021-006	Tal Redding, LLC	067-110-033
2021-007	Tal Redding, LLC	067-110-035
2021-008	Tal Redding, LLC	067-110-044
2021-009	Tal Redding, LLC	067-110-047
2021-010	Tal Redding, LLC	067-110-049
2021-011	Seven Hill, LLC	094-050-021
2021-012	Old 44	110-270-003
2021-013	University Petro Enterprises, Inc.	116-440-004
2021-014	Kismat Fuels, Inc.	202-670-039
2021-015	Carrasco Family Trust	073-310-002
2021-016	David A. Keef	054-110-006
2021-017	Mt. Shasta Anchor LLC	107-280-062
2021-018	Mt. Shasta Anchor LLC	107-280-061
2021-019	Mt. Shasta Anchor LLC	107-280-061
2021-020	Mt. Shasta Anchor LLC	107-280-061
2021-021	Barbara A. & Barry T. Mullin	701-320-037
2021-026	Grocery Outlet	067-120-034
2021-027	O'Reilly Corporation, Inc.	113-320-024
2021-029	Best Buy Corporation	107-240-023
2021-031	Hoopes Family Trust, Jess W. & Georgetta M. Hoopes	078-010-035
2021-032	Tulluru Srinivasa Chari & Suneetha Etal	068-220-060

<del>2021-033</del>	<del>Nance 1999 Rev Liv Trust</del>	<del>204-420-087</del>
2021-034	MacFarland Michael S. & Laura S. Liv. Trust	004-420-087
2021-039	Jacob & Rachael Christensen	112-200-024
2021-040	Dillion McGrath and Olivia McGrath	110-330-009
2021-077	Mieske Ernie & Sue 2016 Trust	102-450-033
2021-078	Mieske Ernie & Sue 2016 Trust	102-450-034
2021-079	Kovalik & Family LLC	107-280-036
2021-080	Charter Communications	860-000-252
2021-081	Charter Communications	860-000-272
2021-082	Charter Communications	860-000-530
2021-083	Charter Communications	860-000-859
2021-084	Charter Communications	860-001-108
2021-086	Conrad Ethan	107-420-043
2021-088	Wells Fargo Bank	107-210-041
2021-089	Wells Fargo Bank	800-002-912
2021-090	Joanne Sfakiyanudis (Olsen Power Project, Inc.)	099-370-003
2021-093	Lowes Home Centers LLC	067-110-055
2021-097	Goodyear (as Lessee)	114-330-036
2021-117	Rolling Frito-Lay Sales, LP	800-008-329
2021-118	Bottling Group, LLC	114-300-012
2021-115	HP Redding LLC	117-110-006
2021-125	PNS Stores INC	107-160-018
2021-126	Dignity Health	104-400-061
2021-127	Robert Cronic	060-660-063
2021-128	Robert Cronic	060-660-066
2021-129	2184 Court LLC	104-210-056
2021-131	Cinemark Theatres (EPT 909, Inc.)	071-430-048
2021-132	Bergstrom Enterprises, Inc.	086-450-001
2021-133	HD Development of Maryland, Inc.	071-330-008
2021-152	RPI Shasta Mall LP	107-280-060
2021-153	RPI Shasta Mall LP	107-280-058
2021-154	RPI Shasta Mall LP	107-280-056
2021-157	Baney Corp.	107-310-035

**ADJOURN**

**The County of Shasta does not discriminate on the basis of disability in admission to, access to, or operation of its buildings, facilities, programs, services, or activities. The County does not discriminate**

**on the basis of disability in its hiring or employment practices. Questions, complaints, or requests for additional information regarding the Americans with Disabilities Act (ADA) may be forwarded to the County's ADA Coordinator: Director of Support Services, Shelley Forbes, County of Shasta, 1450 Court Street, Room 348, Redding, CA 96001-1676, Phone: (530) 225-5515, California Relay Service: (800) 735-2922, Fax: (530) 225-5345, E-mail: [adacoordinator@co.shasta.ca.us](mailto:adacoordinator@co.shasta.ca.us). Individuals with disabilities who need auxiliary aids and/or services for effective communication in the County's programs and services are invited to make their needs and preferences known to the affected department or the ADA Coordinator. For aids or services needed for effective communication during Assessment Appeals Board meetings, please call Clerk of the Board (530) 225-5550 two business days before the meeting. This notice is available in accessible alternate formats from the affected department or the ADA Coordinator. Accommodations may include, but are not limited to, interpreters, assistive listening devices, accessible seating, or documentation in an alternate format.**

Public records which relate to any of the matters on this agenda (except Closed Session items), and which have been distributed to the members of the Board, are available for public inspection at the office of the Clerk of the Assessment Appeals Board, 1450 Court Street, Suite 308B, Redding, CA 96001-1673.

This document and other Assessment Appeals Board Regular Meeting documents are available online at [www.co.shasta.ca.us](http://www.co.shasta.ca.us).