

April 20, 2022

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SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, April 20, 2022

REGULAR MEETING

9:00 a.m.: The Shasta County Assessment Appeals Board convened with the following present:

BOARD MEMBERS:

Kasey Stewart
Ken Murray

BOARD STAFF:

Stefany Blankenship, Chief Deputy Clerk of the Assessment Appeals Board
James Underwood, Legal Counsel

ELECTION OF CHAIR

By motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board elected Ken Murray as Chair and Kasey Stewart as Vice-Chair.

PUBLIC COMMENT PERIOD - OPEN TIME

There was no one present who wished to speak during the Public Comment Period.

REGULAR CALENDAR

This was the time set for the Assessment Appeals Board to consider property assessment appeals. Applicants were duly notified by mail of the date and time of hearings.

SWEARING IN OF STAFF

Chief Deputy Clerk of the Board Stefany Blankenship swore in the following Shasta County staff: Assessor-Recorder Leslie Morgan, Deputy Assessor-Recorder Jana Oilar, Appraisal Manager Jason Schurig, Appraisal Manager Todd Cottengim, and Real Property Appraiser Jannette Webb.

POSTPONEMENTS/309 WAIVERS, WITHDRAWALS, AND STIPULATIONS

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship requested that Application Nos. 2018-042, 2018-043, 2018-044, 2018-045, 2019-045, 2019-046, 2019-047, 2019-048, 2020-133, 2020-134, 2020-135, 2020-136, 2020-137, 2021-095, 2021-096, 2021-102, 2021-103, 2021-104, 2021-105, 2021-106, 2021-107, 2021-108, 2021-109, and 2021-110 be added to the consideration of withdrawals, and that Application No. 2021-114 be added to the consideration of postponements/309 Waivers, as they were received after the agenda was finalized.

Deputy Assessor-Recorder Oilar stated that the Assessor’s Office recommended that the Board deny the 309 Waivers submitted for Application Nos. 2019-024 and 2019-025, as they were the appellant’s second postponement request for those appeals and were received untimely. She stated that the Assessor’s Office was ready to present their case regarding the applicant. The Board agreed to consider the request after the scheduled hearings.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board approved the Assessor’s Office recommendations and approved the requests by the appellants for postponements, withdrawals, and stipulations of the following appeals:

WAIVERS

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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
2021-098	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
2021-114	Carol Jeanine & Barney Kavanaugh	052-070-025
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
2019-047	Safeway Holdings	102-450-044
2019-048	Safeway Holdings	028-540-001
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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
2020-033	Lehigh Southwest Cement Company	307-200-020
2020-034	Lehigh Southwest Cement Company	307-340-004
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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
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
2020-137	Spring Partners LP (Petco as Lessee)	107-300-030
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.	078-010-035

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
	Hoopes	
2021-032	Tulluru Srinivasa Chari & Suneetha Etal	068-220-060
2021-033	Nance 1999 Rev Liv Trust	204-190-087
2021-034	MacFarland Michael S. & Laura S. Liv. Trust	064-420-055
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
2021-095	National Retail Properties LP	201-540-037
2021-096	National Retail Properties LP	201-540-040
2021-097	Goodyear (as Lessee)	114-330-036
2021-102	Lithia Real Estate, Inc.	070-280-060
2021-103	Lithia Real Estate, Inc.	070-280-061
2021-104	Spring Partners LP (Petco as Lessee)	107-300-030
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
2021-115	HP Redding LLC	117-110-006
2021-117	Rolling Frito-Lay Sales, LP	800-008-329
2021-118	Bottling Group, LLC	114-300-012

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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

REQUESTS FOR FINDINGS OF FACT

Chief Deputy Clerk of the Board Stefany Blankenship reported that there were no requests for Findings of Fact on the items being heard.

SCHEDULED HEARINGS

APPLICATION NO. 2021-030
IZABELLA INVESTMENT dba GAIA ANDERSON HOTEL & SPA
ASSESSOR'S PARCEL NO. 050-510-036

Application No. 2021-030, Izabella Investment dba Gaia Anderson Hotel & Spa, Assessor's Parcel No. 050-510-036, was called to hearing.

Todd Cottengim, Appraisal Manager, advised the Board that Application No. 2021-030, Izabella Investment dba Gaia Anderson Hotel & Spa, Assessor's Parcel No. 050-510-036, involved a 10% penalty assessed due to the untimely filing of a Business Property Statement (BPS). Mr. Cottengim explained the process followed by the Assessor's Office, including sending a letter to the applicant with e-file information. Because the BPS was not received by the due date, the Assessor's Office did an estimated assessment, which necessitated a roll correction once the BPS was received. Mr. Cottengim stated that the applicant had also failed to file in a timely manner for

the 2020 tax year.

In response to questions by Chair Murray, Mr. Cottengim explained that the assessment in question was for personal property or equipment, not real property.

In response to questions by Vice-Chair Stewart, Leslie Morgan, Assessor-Recorder, explained that for personal property, the BPS is filed annually and the Assessor's Office values the property based on the filing and that value goes onto the roll. She stated that estimates are used only when the BPS is not received by the deadline, and that once the BPS is received, the assessment is updated to reflect the BPS. Ms. Morgan clarified that the 10% penalty is adjusted when the assessment is adjusted.

In response to questions by Chair Murray, Ms. Morgan explained that depreciation is done using listings of indexing and depreciation calculations that are received annually from the State Board of Equalization (BOE). She also explained the process those listings go through before approval by the BOE.

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship swore in Victor Alvarez, the agent for the owners.

Mr. Alvarez explained that the business believed they had done everything correctly and had been working with Bill Jostock in the Assessor's Office prior to Mr. Jostock's retirement. Mr. Alvarez also explained that the company's controller, William Gingrich, had retired during the pandemic, which had led to some communication issues when the applicant did not realize Mr. Jostock had retired.

In response to questions by Chair Murray, Mr. Alvarez explained the business relationship between Hostmark and Izabella Investment. He confirmed that the applicant had paid a similar 10% penalty in 2020 and that both the 2020 and 2021 BPS forms were filed late. He further discussed the history of the applicant's filings.

The Board questioned the effects of the COVID-19 pandemic on business owners in the County, and Ms. Morgan discussed the State response for late filings. She explained that the County had not seen a significant increase in late filings. Ms. Morgan explained that, after Mr. Jostock's retirement, his email communications were forwarded to other staff members.

9:53 a.m.: The Assessment Appeals Board recessed to Closed Session to take the matter under submission.

9:57 a.m.: The Assessment Appeals Board reconvened in Open Session.

Chair Murray found the Assessor's Office argument to be persuasive and that the repeated late filings supported the penalty.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Board denied Application No. 2021-030, Izabella Investment dba Gaia Anderson Hotel & Spa, Assessor's Parcel No. 050-510-036.

APPLICATION NO. 2021-028

JOANNE K. THOMAS dba PURPLE MOUNTAINS FARM aka THOMAS Ranch 10.01/BEEF ASSESSOR'S PARCEL NO. 061-090-012

Application No. 2021-028, Joanne K. Thomas DbA Purple Mountains Farm Aka Thomas Ranch 10.01/BEEF, Assessor's Parcel No. 050-510-036, was called to hearing.

Appraisal Manager Todd Cottengim advised the Board that Application No. 2021-028, Joanne K. Thomas DbA Purple Mountains Farm Aka Thomas Ranch 10.01/BEEF, Assessor's Parcel No. 050-510-036, involves a 10% penalty assessed due to the untimely filing of a Business Property Statement (BPS). Mr. Cottengim explained the process followed by the Assessor's Office, including sending a letter to the applicant with e-file information. Because the BPS was not received by the due date, the Assessor's Office did an estimated assessment, which necessitated a roll correction once the BPS was received. Mr. Cottengim discussed issues with the applicant's mailing address and stated the belief that the late filing was due solely to confusion, as the applicant did not contact the Assessor's Office for clarification or assistance.

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship swore in Joanne Thomas, the owner.

Ms. Thomas explained that her IRS taxes were filed incorrectly and she tried to correct that, but misunderstood the request to assess personal property along with the beef side of the business. She discussed health issues within her household that occurred during the same time, stated that her business works with homeless shelters and the underserved, and tries to help the community. She asked that the Board waive the penalty and stated that future filings would be timely.

In response to questions by Chair Murray, Ms. Thomas stated that, although she had lived on a dairy farm when she was younger, she was a retired career Army member, so was new to owning and running an agricultural business.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Board denied the appeal for Application No. 2021-028, Joanne K. Thomas dba Purple Mountains Farm Aka Thomas Ranch 10.01/BEEF, Assessor's Parcel No. 050-510-036.

APPLICATION NOS. 2017-021, 2018-048, 2019-044, 2020-125, and 2021-156
2015 ESA PROJECT CO. LLC
ASSESSOR'S PARCEL NO. 800-010-467

Application Nos. 2017-021, 2018-048, 2019-044, 2020-125, and 2021-156, 2015 ESA Project Co. LLC, Assessor's Parcel No. 800-010-467, were called to hearing.

Deputy Assessor-Recorder Oiler advised the Board that Application Nos. 2017-021, 2018 048, 2019-044, 2020-125, and 2021-156, 2015 ESA Project Co. LLC, Assessor's Parcel No. 800-010-467, involved business personal property/fixtures and that the applicant had the burden of proof, so would present first.

10:13 a.m.: The Assessment Appeals Board recessed.

10:19 a.m.: The Assessment Appeals Board reconvened.

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship swore in Nathan Gangloff, the agent for the owners.

Mr. Gangloff discussed the property in question and stated that the applicant had been working with the Assessor's Office during the five years being appealed. He explained that the property in question is a new type of energy generator using natural gas, called a "Bloom Box," which is a newly-developed type of portable generator used for commercial-sized stores. Because it is a new type of energy production, Mr. Gangloff explained that Bloom Boxes have very high capital costs, which are usually covered by state or federal subsidies. He also discussed the applicant's request to use the income approach for their assessments.

In response to questions by the Board, Mr. Gangloff explained that Bloom Boxes are a new technology, first developed in 2009, and that each iteration brought down the capital cost and footprint, increased longevity, and became more competitive in the energy production field. Mr. Gangloff also discussed the natural gas used for Bloom Boxes and who the users of Bloom Boxes pay for that input.

11:05 a.m.: The Assessment Appeals Board recessed.

11:17 a.m.: The Assessment Appeals Board reconvened.

Appraisal Manager Todd Cottengim explained that the applicant had filed appeals for the last five years through three different tax companies. He confirmed that the agent authorizations were current. Mr. Cottengim discussed the methodology used by the Assessor's Office to value the Bloom Boxes, and stated that at no time had the Assessor's Office received a suggested valuation methodology from the applicant. He expressed concerns with the valuation method suggested by the applicant and requested that the appeal be denied.

In response to questions by Vice-Chair Stewart, Mr. Cottengim explained that the depreciation factors were from the same listings received each year from the State Board of Equalization as discussed in a prior hearing.

In response to questions by Chair Murray, Mr. Cottengim stated that only one Bloom Box was in use in Shasta County, located at the Super Walmart in Anderson, although the filings show other locations worldwide. Mr. Gangloff discussed the business approach used by the applicant, and explained that the five years of appeals were due to the desire to see how other counties in the state handled assessing such a new technology. He stated that other counties seemed to be settling on the cost approach. Mr. Gangloff stated that Bloom Boxes are contracted with businesses, not locations, and discussed the cost of insurance and replacement for Bloom Boxes.

In response to questions by the Board, Ms. Morgan explained the need for data to make a realistic valuation and stated her belief that there was not enough data yet to justify using a valuation method beside the cost approach. She further explained the differences between the Bloom Boxes and other alternative energy sources such as solar panels/farms and wind farms.

In response to questions by Chair Murray, Mr. Cottengim stated that the Assessor's Office had only had the applicant's current and historic forms until the applicant provided information on the cost approach on April 12. He further stated that the income approach information received during the hearing would be useful in the future as more data about Bloom Boxes became available.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Board denied the appeal of Application Nos. 2017-021, 2018-048, 2019-044, 2020-125, and 2021-156, 2015 ESA Project Co. LLC, Assessor's Parcel No. 800-010-467.

DISCUSSION REGARDING RECEIPT OF EVIDENCE BY BOARD MEMBERS

By consensus, the Board directed staff to agendize at the next meeting a discussion regarding the possibility of Board members receiving information from the Assessor's Office and applicants prior to meetings.

APPLICATION NOS. 2019-024 and 2019-025 FIDELITY NATIONAL CAPITAL, INC. ASSESSOR'S PARCEL NO. 090-110-017

By motion made, seconded (Stewart/Murray), and unanimously carried, the Board denied the postponement of Application Nos. 2019-024 and 2019-025, Fidelity National Capital, Inc., Assessor's Parcel No. 090-110-017.


Application Nos. 2019-024 and 2019-025, Fidelity National Capital, Inc., Assessor's Parcel No. 090-110-017, were called to hearing. The applicant was not present.

By motion made, seconded (Stewart/Murray), and unanimously carried, the Board denied the appeal for lack of attendance Application Nos. 2019-024 and 2019-025, Fidelity National Capital, Inc., Assessor's Parcel No. 090-110-017.

2023 ASSESSMENT APPEALS BOARD HEARING DATES

Upon the recommendation of Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship and by motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board set the 2023 Assessment Appeals hearings for April 19-21, 2023, to be held in person, subject to Federal, State, and local orders.

12:34 p.m.: The Assessment Appeals Board adjourned.



KEN MURRAY, Chair

ATTEST:

MATTHEW P. PONTES
Clerk of the Assessment Appeals Board

By 

Deputy