

August 4, 2021

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SHASTA COUNTY ASSESSMENT APPEALS BOARD

Wednesday, August 4, 2021

REGULAR MEETING

9:01 a.m.: The Shasta County Assessment Appeals Board convened with the following present:

BOARD MEMBERS:

Kasey Stewart
Ken Murray
Robert H. Shaw, Alternate

BOARD STAFF:

Stefany Blankenship, Chief Deputy Clerk of the Assessment Appeals Board
Kristin Gulling-Smith, Deputy Clerk of the Assessment Appeals Board
John Sitka, Deputy Clerk of the Assessment Appeals Board
James Underwood, Legal Counsel

ELECTION OF CHAIRMAN

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board elected Kasey Stewart as Chair. By motion made, seconded (Stewart/Murray), and unanimously carried, the Assessment Appeals Board elected Ken Murray 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. Appellants 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: Deputy Assessor-Recorder Jana Oilar, Deputy Assessor-Recorder David Baker, Real Property Appraiser III Shawna LaBella, and Appraisal Manager Jason Schurig.

REQUESTS FOR POSTPONEMENTS AS SUBMITTED BY THE ASSESSOR

Deputy Assessor-Controller Jana Oiler explained that the Assessor's Office specialist for hospital appraisals was out on long-term leave. Therefore, the Assessor's Office had requested postponement of these appeals in order for the specialist to return and present.

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

<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
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
2020-113	Prime Healthcare Services - Shasta, LLC	101-040-005

POSTPONEMENTS/309 WAIVERS, WITHDRAWALS, AND STIPULATIONS

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship requested that Application No. 2020-019 be added to the consideration of withdrawals, as a withdrawal request was received on August 3.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted 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>
2020-129	Tera Sahara Inc; dba Red Lion Redding	107-380-008
2020-090	Redding Hospitality LLC	107-190-043
2020-088	Dignity Health	104-400-061
2020-153	Well OSL Redding LLC c/o Tobias & Assoc., Inc.	107-010-047
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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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
2020-028	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

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

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
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	307-040-015
2020-089	Larkspur Group LLC	107-180-082
2020-086	National Retail Properties LP	071-430-065
2020-133	Lithia Real Estate Inc.	110-200-018
2020-134	Lithia Real Estate Inc.	110-200-020
2020-135	Lithia Real Estate Inc.	070-280-061
2020-136	Lithia Real Estate Inc.	070-280-060
2020-137	Spring Wildflower Partners LP (Petco)	107-300-030
2019-103	Charter Communication	860-000-252
2019-104	Charter Communication	860-000-272
2019-105	Charter Communication	860-000-530
2019-106	Charter Communication	860-000-859
2019-107	Charter Communication	860-001-108
2020-078	Charter Communication	860-000-859
2020-079	Charter Communication	860-000-530
2020-080	Charter Communication	860-000-272
2020-081	Charter Communication	860-000-252
2020-082	Charter Communication	860-001-108
2019-024	Fidelity National Capital, Inc. (Assmt. 990-140-011)	090-110-017
2019-025	Fidelity National Capital, Inc. (Assmt. 991-140-011)	090-110-017
2017-021	2015 ESA Project Company LLC	800-010-467
2018-048	2015 ESA Project	800-010-467
2019-044	2015 ESA Project	800-010-467
2020-125	2015 ESA Project Co LLC	800-010-467
2019-045	Safeway Holdings	201-670-010
2018-042	SAFEWAY HOLDINGS INC	201-670-010
2018-043	SAFEWAY INC	067-110-028
2019-046	Safeway Inc	067-110-028
2018-044	SAFEWAY INC	102-450-044
2019-047	Safeway Inc	102-450-044
2018-045	SAFEWAY STORES INC	028-540-001

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
2019-048	Safeway Stores Inc	028-540-001
2020-087	PNS Stores Inc	107-160-018

WITHDRAWALS

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
2020-145	Emma L. Moonier	041-030-001
2020-146	Emma L. Moonier	041-060-022
2020-147	Emma L. Moonier	041-060-022
2020-148	Emma L. Moonier	041-060-022
2020-149	Emma L. Moonier	041-060-022
2020-150	Emma L. Moonier	041-060-022
2020-077	Crotwell Family Living Trust	031-140-022
2020-024	Douglas Weigand	019-350-035
2020-155	Robert Strieff	090-090-007
2020-142	Lithia Toyota of Redding	800-000-411
2020-141	Lithia Chevrolet of Redding	800-001-338
2020-143	Mieske Ernie & Sue Trust	068-520-056
2020-071	Wells Fargo Bank	107-210-041
2020-072	Wells Fargo Bank	800-002-912
2020-073	Wells Fargo Bank	800-003-030
2020-017	Bottling Group LLC	114-300-012
2020-008	Old 44	110-270-003
2020-154	Easter Bemis	117-320-034
2020-020	Kovalik & Family LLC	107-280-036
2020-123	Peloria Bay Bridge LLC	860-000-799
2020-124	Peloria Bay Bridge LLC	800-000-799
2020-151	Sage Pine, LLC	101-690-037
2016-021	Prime Healthcare Services Shasta, LLC	800-007-688
2017-096	Shasta Regional	800-005-312
2017-097	Shasta Regional	800-009-786
2017-098	Shasta Regional	800-007-688

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
2018-077	PRIME HEALTHCARE MANAGEMENT INC	800-007-688
2018-078	SHASTA REGIONAL MEDICAL GROUP INC	800-005-312
2018-079	SHASTA REGIONAL MEDICAL GROUP INC	800-009-786
2019-141	Shasta Regional	800-008-312
2019-142	Shasta Regional	800-009-786
2019-143	Prime healthcare	800-007-688
2020-095	Shasta Regional Medical Group Inc	101-040-012
2020-096	Prime Healthcare Services Shasta LLC	101-040-041
2020-121	RPI Shasta Mall LP	107-280-021
2020-122	RPI Shasta Mall LP	107-280-029
2020-120	RPI Shasta Mall LP	107-280-030
2020-119	RPI Shasta Mall LP	107-280-049
2020-118	RPI Shasta Mall LP	107-280-050
2020-117	RPI Shasta Mall LP	107-280-056
2020-116	RPI Shasta Mall LP	107-280-058
2020-115	RPI Shasta Mall LP	107-280-060
2020-114	RPI Shasta Mall LP	107-570-021
2019-151	Lowes	067-110-055
2020-074	Lowes HIW Inc	067-110-055
2020-025	BB Redding LLC	107-240-023
2020-093	Lithia Motors	107-360-043
2021-002	Sebastian N Mofor	108-290-011
2019-042	2120 Benton Drive LLC	112-090-019
2020-083	2102 Benton Drive LLC	112-090-119
2020-019	Baney Corporation	107-310-035

OTHER APPLICATION ACTIONS

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship presented the Other Action item. She explained that the applicant had contacted staff the day before their scheduled hearing in February 2021, stating that they could not attend the hearing due to an emergency weather evacuation. Staff agreed to allow them to postpone their hearing based on the applicant submitting a 309 Waiver within a certain time frame. The 309 Waiver was not submitted.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment

Appeals Board denied the following appeal:

<u>Application Number</u>	<u>Applicant Name</u>	<u>Parcel Number</u>
2019-031	Crossroads LLC (Failed to submit 309 Waiver)	057-460-007

REQUESTS FOR FINDINGS OF FACT

Deputy Assessor-Recorder Jana Oiler reported that the Assessor's Office did not have any requests for Findings of Fact on the items being heard.

SCHEDULED HEARINGS

APPLICATION NO. 2020-010 through 2020-016
LONESOME SKY RANCH LLC
ASSESSOR'S PARCEL NOS. 068-080-051, 068-080-053, 111-260-027,
111-260-032, 111-260-033, 111-260-034, and 111-260-035

Application No. 2020-010, Lonesome Sky Ranch LLC, Assessor's Parcel No. 068-080-051, was called to hearing.

Deputy Assessor-Recorder David Baker advised the Board that Application No. 2020-010, Assessor's Parcel No. 068-080-051, involves a Revenue & Taxation Code section 482 penalty for the late filing of the Change in Ownership Statement (COS) and presented a timeline of facts surrounding the penalty. Mr. Baker stated that the Assessor's Office recommended a role correction in order to refund an overcharge, but a penalty should still apply because the COS was late. Pursuant to Revenue and Taxation Code section 480, the COS must be submitted within 90 days from the change in ownership date.

Jonathan Mygrant explained that he was the local manager of the property, which was owned by a company that had formerly been in a General Partnership with his realty company but had split. The paperwork sent by the Assessor's Office had been mailed to Lonesome Sky's attorney in Roswell, New Mexico, rather than his office, so he did not receive it until the New Mexico office forwarded it to him. Mr. Mygrant stated that once his office had received the Assessor's notice, they took immediate steps to remedy the situation and are asking that the penalty be partially or completely abated.

Legal Counsel James Underwood explained Revenue and Taxation Code section 483, penalty for failure to file the COS. He subsequently explained the Board was to determine whether the penalty assessed was due to reasonable cause and not willful neglect.

Mr. Mygrant explained that he is a real estate broker for the management company that manages the Lonesome Sky properties in the Redding area. When the General Partnership split, causing the change of ownership, he was unaware of change until he received the forwarded paperwork from the Assessor's Office. At that time, he completed the required paperwork and paid the penalties.

Appraisal Manager David Baker stated that the tax rate for the Change of Ownership was 50%, or \$2623.60, with a penalty of \$262 based on that amount. He explained that the original penalty was based on a 100% rate at \$504, which was incorrect. The Assessor's Office therefore recommended a refund of the difference.

Mr. Baker stated that all seven appeals from the applicant were based on similar facts, the timeline for them all was identical, and the Assessor's Office was recommending penalty reductions and refunds on each of them.

Mr. Mygrant agreed, stating that the only difference was the penalty amounts. He had no objection to taking all seven appeals under consideration at one time.

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship swore in Jonathan Mygrant.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Board denied Application Nos. 2020-010, 2020-011, 2020-012, 2020-013, 2020-014, 2020-015, and 2020-016, and accepted the Assessor's penalty reduction of 50% for each.

APPLICATION NO. 2021-001
JOSEPH GONZALEZ
ASSESSOR'S PARCEL NO. 058-480-013

Application No. 2021-001, Joseph Gonzalez, Assessor's Parcel No. 058-480-013, was called to hearing.

Deputy Assessor-Recorder David Baker advised the Board that Application No. 2021-001, Assessor's Parcel No. 058-480-013, involves a Revenue & Taxation Code section 482 penalty for the late filing of the COS and presented a timeline of facts surrounding the penalty. Mr. Baker stated that the Assessor's Office recommended a role correction in order to refund an overcharge, but a penalty should still apply because the COS was late.

The appellant or agent was not present at the hearing.

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

APPLICATION NO. 2021-003
MT. SHASTA ANCHOR LLC
ASSESSOR'S PARCEL NO. 107-280-029

Application No. 2021-003, Mt. Shasta Anchor LLC, Assessor's Parcel No. 107-280-029, was called to hearing.

Deputy Assessor-Recorder David Baker advised the Board that Application No. 2021-003, Assessor's Parcel No. 107-280-029, involves a Revenue & Taxation Code section 482 penalty for the late filing of the Change in Ownership Statement and presented a timeline of facts surrounding the penalty. Mr. Baker explained that due to an error in the Assessor's Office, a penalty letter was sent for a late COS in 2018, but the penalty was not applied to the parcel until spring 2021. He could not specify a reason for the error, and said that there were no further fees due to the length of time between the cause of the penalty and the time it was placed on the owners' tax bill.

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

Ms. Graffam stated that Mt. Shasta Anchor LLC was requesting an abatement of the penalty, as the original letter from the Assessor's Office was not received. The company received the second notice mailed out and promptly sent a complete COS, along with a letter explaining that they had not received the first notice and asking for a waiver of the penalty. When the owners did not receive a response, they believed the penalty had been waived.

Mr. Baker stated that the Assessor's Office did not receive any returned mail addressed to Mt. Shasta Anchor LLC. He explained that it is incumbent on property owners to notify the Assessor's Office whenever a change in ownership occurs.

Ms. Graffam indicated that she was not sure why a Preliminary COS was not submitted with the deed. She stated that the owners showed reasonable cause to waive the penalty, as the second notice was received and promptly responded to, which shows good intent.

Legal Counsel James Underwood explained that the Assessment Appeals Board has considerable discretion when considering evidence.

Mr. Baker and Ms. Graffam discussed the history of the property in question. Ms. Graffam stated that the penalty is applied to the owners' tax bill, so if it were not abated, she believed it would show on the December 2021 tax bill. Mr. Baker indicated that the penalty was applied and had been due on June 29, 2021.

Board Member Murray made a motion to abate the penalty.

The Board, Ms. Graffam, and Mr. Baker discussed the fact pattern of the owners not receiving the Assessor's Office initial mailing.

Mr. Underwood suggested that a Board Member second the existing motion or allow it to die for lack of a second.

Board Member Murray withdrew his motion.

By motion made, seconded (Shaw/Stewart), and carried by roll call vote with Member Murray opposing, the Board denied Application No. 2021-003, Mt. Shasta Anchor LLC, Assessor's Parcel No. 107-280-029.

APPLICATION NO. 2019-008
HELENA CHEMICAL COMPANY
ASSESSOR'S PARCEL NO. 018-010-026

Application No. 2019-008, Helena Chemical Company, Assessor's Parcel No. 018-010-026, was called to hearing.

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship reported that the appellant had submitted a request via email earlier that morning to withdraw Application No. 2019-008.

By motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board accepted the withdrawal of Application No. 2019-008, Helena Chemical Company, Assessor's Parcel No. 018-010-026.

APPLICATION NO. 2021-001
JOSEPH GONZALEZ
ASSESSOR'S PARCEL NO. 058-480-013

Application No. 2021-001, Joseph Gonzalez, Assessor's Parcel No. 058-480-013, was called to hearing.

Chief Deputy Clerk of the Board Stefany Blankenship swore in Joseph Gonzalez.

Deputy Assessor-Recorder David Baker advised the Board that Application No. 2021-001, Assessor's Parcel No. 058-480-013, involves a Revenue & Taxation Code section 482 penalty for the late filing of the COS and presented a timeline of facts surrounding the penalty. Mr. Baker explained that the value used by the Assessor's Office was an estimate, since the change of ownership occurred in January and the Assessor's Office had not yet valued the property. He stated that the Assessor's Office typically values real property at the purchase price unless evidence suggests it is not reasonable market value.

Mr. Gonzalez explained that he lived in Los Angeles County and was planning to move to the property he purchased in Shasta County once he sold his business. He further explained that he believed the initial letter had been lost in the mail, as he had other lost mail issues around the same time. He stated that the Assessor's Office notices were mailed to the Shasta County property

and that he retrieved them while he was at the property in May, but the COS was already delinquent. Mr. Gonzales promptly contacted the Assessor's Office and sent a copy of his original COS, signed and dated in March 2021, at that time.

By motion made, seconded (Stewart/Murray), and unanimously carried by roll call vote, the Assessment Appeals Board determined the appellant did not act with willful neglect and granted the abatement of the 10% penalty for Application No. 2021-001, Joseph Gonzalez, Assessor's Parcel No. 058-480-013.

10:30 a.m.: The Assessment Appeals Board recessed to reconvene on August 4, 2021 at 1:00 p.m.

SCHEDULED HEARINGS

1:02 p.m.: The Shasta County Assessment Appeals Board reconvened in Open Session with Board Members Kasey Stewart, Ken Murray, Alternate Robert Shaw, Legal Counsel James Underwood, Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship, Deputy Clerk of the Assessment Appeals Board Kristin Gulling-Smith, and Deputy Clerk of the Assessment Appeals Board John Sitka present.

SCHEDULED HEARINGS

APPLICATION NO. 2020-027
JONES FAMILY TRUST 1985
ROBERT G. & NANCY J. JONES
ASSESSOR'S PARCEL NO. 306-500-013

Application No. 2020-007, Robert G. Jones, Assessor's Parcel No. 306-500-013, was called to hearing.

Board Member Murray recused himself from consideration of Application No. 2020-007.

Chief Deputy Clerk of the Board Stefany Blankenship swore in Robert G. Jones and his son-in-law Jim Scott.

Real Property Appraiser III Shawna LaBella advised the Board that Application No. 2020-027, Assessor's Parcel No. 306-500-013, involved an owner-occupied single-family residence with an attached garage in the older, non-gated Tierra Oaks subdivision. The property included a 3,740-square foot house with a three-car garage on a 3.5-acre lot. Ms. LaBella stated that the Factored Base Year Value (FBYV) was temporarily reduced in 2011 due to Proposition 8.

In 2013, the market rose but the owner appealed the value and the AAB lowered it to \$600,000. In 2014, the owner again appealed, and it was agreed the FBV would be kept at \$600,000 through 2016. From 2017 through 2019, the assessed value continued to rise, and in 2020, the FBV of \$716,600 was restored by the Assessor's Office.

Mr. Jones described overhead power lines, unmaintained county roads, and stated there had been no modification to the house since it was built in 1999. Mr. Jones explained that the Assessor's Office had used comparable sales from the newer, gated Tierra Oaks subdivision, which had paved roads, underground power lines, and a golf course. He made an argument for a valuation of \$600,000 on his property using his own comparable sales.

Ms. LaBella explained that Proposition 8 did not have a percentage cap for annual value increases, but that Proposition 13, which the property was now under, had an annual limit of 2% increases. She further explained that the Assessor's Office is limited by a time frame in what sales they are allowed to use for comparable sales, and that Mr. Jones's comparable sales all fell outside that time frame. Ms. LaBella stated that his presented comparable sales were all considered inferior to the subject property.

By motion made, seconded (Shaw/Stewart), and carried by roll call vote, the Board denied Application No. 2021-003, Mt. Shasta Anchor LLC, Assessor's Parcel No. 107-280-029. Board Member Murray recused himself from consideration of this appeal.

APPLICATION NOS. 2019-009, 2019-092, and 2020-084
VIBRA RE REDDING LLC
ASSESSOR'S PARCEL NO. 103-240-051

Application Nos. 2019-009, 2019-092, and 2020-084, Vibra RE Redding LLC, Assessor's Parcel No. 103-240-051, were called to hearing.

Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship swore in Katherine McGee, the appellant's agent.

Ms. McGee explained that the property had transferred ownership through a bulk portfolio sale, rather than a market transaction, and was purchased by her client, which had previously been leasing the property. She described the type of facility and discussed similar facilities and sales. Ms. McGee stated that she felt the sale was not based on the valid open market value due to the type of transaction.

Board Member Murray questioned the rationale for the appeal. Ms. McGee explained that multiple properties were involved in one sale, so the final sale price was not indicative of what the property would have sold for between other non-related buyers. Ms. McGee and Board Member Stewart discussed the price of the bulk transaction.

Board Member Shaw questioned whether Ms. McGee's presentation was done by a

licensed appraiser. Ms. McGee stated that she had put together the presentation, and that there was no formal appraisal completed on the property. Board Member Murray asked about the appraisal the client had scheduled for early 2020. Ms. McGee stated that the appraisal did not happen, and she did not have any further information on it. She explained that she was a real estate consultant and had worked for several years on a number of hospital properties around the country for this client.

Appraisal Manager Jason Schurig discussed the comparison properties used by Ms. McGee in her presentation and explained how California land values can differ widely in different areas. In response to questions by Board Member Stewart, Mr. Schurig stated that the Assessor's Office was confident with their findings. Mr. Schurig and Ms. McGee discussed how the estimates used in her presentation had been arrived at, and Mr. Schurig explained additional factors that had not been included in the presentation.

By motion made, seconded (Murray/Shaw), and carried unanimously by roll call vote, the Board denied Application Nos. 2019-009, 2019-092, and 2020-084, Vibra RE Redding LLC, Assessor's Parcel No. 103-240-051.

2:34 p.m.: The Assessment Appeals Board recessed to reconvene on August 5 at 1:00 p.m.

Thursday, August 5, 2021

1:01 p.m.: The Shasta County Assessment Appeals Board reconvened in Open Session with Board Members Kasey Stewart, Ken Murray, Alternate Robert Shaw, Legal Counsel James Underwood, Chief Deputy Clerk of the Assessment Appeals Board Stefany Blankenship, Deputy Clerk of the Assessment Appeals Board Kristin Gulling-Smith, and Deputy Clerk of the Assessment Appeals Board John Sitka present.

PUBLIC COMMENT PERIOD - OPEN TIME

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

REGULAR CALENDAR

2022 ASSESSMENT APPEALS BOARD HEARING DATES

Upon the recommendation of Chief Deputy Clerk of the Assessment Appeals Board

Stefany Blankenship and by motion made, seconded (Murray/Stewart), and unanimously carried, the Assessment Appeals Board set the 2022 Assessment Appeals hearings for April 20, 21, and 22, 2022, to be held in person, subject to Federal, State, and local orders.

SCHEDULED HEARINGS

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 hearings.

APPLICATION NO. 2020-144
LEE KELLY CLARKE
ASSESSOR'S PARCEL NO. 701-100-013

Application No. 2020-144, Lee Kelly Clarke, Assessor's Parcel No. 701-100-013, was called to hearing.

The appellant was not present at the hearing.

By motion made, seconded (Murray/Shaw), and unanimously carried, the Assessment Appeals Board denied Application No. 2020-144, Lee Kelly Clarke, Assessor's Parcel No. 701-100-013, for lack of appearance.

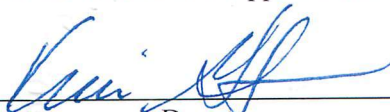
1:12 p.m.: The Assessment Appeals Board adjourned.



KASEY STEWART, Chair

ATTEST:

MATTHEW P. PONTES
Clerk of the Assessment Appeals Board

By  _____
Deputy