



ASSESSMENT APPEALS BOARD AGENDA

APRIL 25, 2016 – 9:00 A.M.

BOARD CHAMBERS, ROOM 1070, COUNTY ADMINISTRATION CENTER

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
- Approval of Minutes of Prior Meeting

AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

- See Item No. 3 for Additional Information

AGENDA ITEM NO. 4 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

- See Item No. 4 for Additional Information

AGENDA ITEM NO. 5 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

- See Item No. 5 for Additional Information

AGENDA ITEM NO. 6 – 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. 7 – OTHER BUSINESS

- Matters from Staff
- Public Comment
- 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
- Approval of January 25, 2016, Meeting Minutes

AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

- Invite members of the public to present comments

AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS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.
15-007	Ukiah Green	003-130-70
15-008	Ukiah Green	003-130-71

AGENDA ITEM NO. 4 – 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.	FULL CASH VALUE
15-003	Dish Network LLC	034-0016810-001	Personal Property \$ 86,457.00 Total \$ 86,457.00 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
15-004	Dish Network LLC	034-0016810-000	Personal Property \$ 249,764.00 Total \$ 249,764.00 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
15-005	Dish Network LLC	034-0016810-002	Personal Property \$ 144,095.00 Total \$ 144,095.00 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
15-006	Far West Power Corp.	157-0000447-001	Improvements \$ 15,000.00 Total \$ 15,000.00 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
15-009	David L. Parmenter	006-043-14	Land \$ 15,000.00 Improvements \$ 135,000.00 Total \$ 150,000.00 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
15-011	William A. Green DDS	059-0010826-000	Personal Property \$ 167,035.00 Total \$ 167,035.00 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
15-013	Emani Seefeldt	094-0022960-000	Personal Property \$ 263,215.00 Total \$ 263,215.00 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>



PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	FULL CASH VALUE	
15-014	Macias Eusebio	003-480-5300	Land	\$ 90,000.00
			Improvements	\$ 180,000.00
			Total	\$ 270,000.00
<small>*Includes 10% penalty Per SEC 463 R&T Code</small>				

AGENDA ITEM NO. 5 – 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.
14-030	Robert R. Caccamo	118-290-7000

AGENDA ITEM NO. 6 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

The Assessment Appeals Board 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.
15-001 (2015)	Michael F. Garrison	123-300-05
15-002 (2014)	Michael F. Garrison	123-300-05
15-003	Dish Network	034-0016810-001
15-004	Dish Network	034-0016810-000
15-005	Dish Network	034-0016810-002
15-006	Far West Power Corp	157-0000447-001
15-013	Emani Seefeldt	094-0022960-000
15-014	Eusebio Macias	003-480-5300

AGENDA ITEM NO. 7 – OTHER BUSINESS

- Matters from Staff
- Announcements
- Confirm Date of Next Meeting - Annual Meeting July 18, 2016
- Adjournment



Final
Meeting
Agenda

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.