ASSESSMENT APPEALS BOARD AGENDA

JANUARY 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AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS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 Expression
- Announcements
- Confirm Date of Next Meeting
- Adjournment

Final Meeting Agenda

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

- 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AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS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.
14-057	James A. Martin	126-190-010

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
12-141	DIRECTV LLC	034-0015717-000	Personal Property $ 95,519 **Total $ 95,519** *Includes 10% penalty Per SEC 463 R&T Code
12-142	DIRECTV LLC	034-0015717-001	Personal Property $ 201,649 **Total $ 201,649** *Includes 10% penalty Per SEC 463 R&T Code
12-143	DIRECTV LLC	034-0015717-002	Personal Property $ 98,059 **Total $ 98,059** *Includes 10% penalty Per SEC 463 R&T Code
12-144	DIRECTV LLC	034-0015717-003	Personal Property $ 23,168 **Total $ 23,168** *Includes 10% penalty Per SEC 463 R&T Code
12-145	DIRECTV LLC	034-0015717-004	Personal Property $ 20,273 **Total $ 20,273** *Includes 10% penalty Per SEC 463 R&T Code
12-146	DIRECTV LLC	034-0015717-005	Personal Property $ 33,710 **Total $ 33,710** *Includes 10% penalty Per SEC 463 R&T Code
12-147	DIRECTV LLC	034-0015717-006	Personal Property $ 38,494 **Total $ 38,494** *Includes 10% penalty Per SEC 463 R&T Code

Meeting Agenda

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.	FULL CASH VALUE
12-148	DIRECTV LLC	034-0015717-007	Personal Property $ 15,881 **Total $ 15,881** *Includes 10% penalty Per SEC 463 R&T Code
12-149	DIRECTV LLC	034-0015717-008	Personal Property $ 13,610 **Total $ 13,610** *Includes 10% penalty Per SEC 463 R&T Code
12-150	DIRECTV LLC	034-0015717-009	Personal Property $ 20,777 **Total $ 20,777** *Includes 10% penalty Per SEC 463 R&T Code
12-151	DIRECTV LLC	034-0015717-010	Personal Property $ 6,022 **Total $ 6,022** *Includes 10% penalty Per SEC 463 R&T Code
12-152	DIRECTV LLC	034-0015717-011	Personal Property $ 10,301 **Total $ 10,301** *Includes 10% penalty Per SEC 463 R&T Code
12-153	DIRECTV LLC	034-0015717-012	Personal Property $ 16,680 **Total $ 16,680** *Includes 10% penalty Per SEC 463 R&T Code
12-154	DIRECTV LLC	034-0015717-013	Personal Property $ 46,660 **Total $ 46,660** *Includes 10% penalty Per SEC 463 R&T Code
13-058	DIRECTV LLC	034-0015717-000	Personal Property $ 77,500 **Total $ 77,500** *Includes 10% penalty Per SEC 463 R&T Code
13-059	DIRECTV LLC	034-0015717-001	Personal Property $ 195,585 **Total $195,585** *Includes 10% penalty Per SEC 463 R&T Code
13-060	DIRECTV LLC	034-0015717-002	Personal Property $ 94,984 **Total $ 94,984** *Includes 10% penalty Per SEC 463 R&T Code
13-061	DIRECTV LLC	034-0015717-003	Personal Property $ 18,747 **Total $ 18,747** *Includes 10% penalty Per SEC 463 R&T Code
13-062	DIRECTV LLC	034-0015717-004	Personal Property $ 17,653 **Total $ 17,653** *Includes 10% penalty Per SEC 463 R&T Code
13-063	DIRECTV LLC	034-0015717-005	Personal Property $ 30,385 **Total $ 30,385** *Includes 10% penalty Per SEC 463 R&T Code
13-064	DIRECTV LLC	034-0015717-006	Personal Property $ 35,090 **Total $ 35,090** *Includes 10% penalty Per SEC 463 R&T Code
13-065	DIRECTV LLC	034-0015717-007	Personal Property $ 13,972 **Total $ 13,972** *Includes 10% penalty Per SEC 463 R&T Code
13-066	DIRECTV LLC	034-0015717-008	Personal Property $ 11,800 **Total $ 11,800** *Includes 10% penalty Per SEC 463 R&T Code
13-067	DIRECTV LLC	034-0015717-009	Personal Property $ 15,308 **Total $ 15,308** *Includes 10% penalty Per SEC 463 R&T Code
13-068	DIRECTV LLC	034-0015717-010	Personal Property $ 5,511 **Total $ 5,511** *Includes 10% penalty Per SEC 463 R&T Code
13-069	DIRECTV LLC	034-0015717-011	Personal Property $ 9,440 **Total $ 9,440** *Includes 10% penalty Per SEC 463 R&T Code

Final Meeting Agenda

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.	FULL CASH VALUE
13-070	DIRECTV LLC	034-0015717-012	Personal Property $ 15,387 **Total $ 15,387** *Includes 10% penalty Per SEC 463 R&T Code
13-071	DIRECTV LLC	034-0015717-013	Personal Property $ 47,876 **Total $ 47,876** *Includes 10% penalty Per SEC 463 R&T Code
14-015	Leland E. Josephs	121-070-24	Land $ 152,689 Improvements $ 265,311 **Total $ 418,000** *Includes 10% penalty Per SEC 463 R&T Code
14-016	DIRECTV LLC	034-0015717-000	Personal Property $ 92,422 **Total $ 92,422** *Includes 10% penalty Per SEC 463 R&T Code
14-017	DIRECTV LLC	034-0015717-001	Personal Property $ 227,504 **Total $ 227,504** *Includes 10% penalty Per SEC 463 R&T Code
14-018	DIRECTV LLC	034-0015717-002	Personal Property $ 113,751 **Total $ 113,751** *Includes 10% penalty Per SEC 463 R&T Code
14-019	DIRECTV LLC	034-0015717-003	Personal Property $ 21,328 **Total $ 21,328** *Includes 10% penalty Per SEC 463 R&T Code
14-020	DIRECTV LLC	034-0015717-004	Personal Property $ 21,328 **Total $ 21,328** *Includes 10% penalty Per SEC 463 R&T Code
14-021	DIRECTV LLC	034-0015717-005	Personal Property $ 35,547 **Total $ 35,547** *Includes 10% penalty Per SEC 463 R&T Code
14-022	DIRECTV LLC	034-0015717-006	Personal Property $ 42,656 **Total $ 42,656** *Includes 10% penalty Per SEC 463 R&T Code
14-023	DIRECTV LLC	034-0015717-007	Personal Property $ 21,238 **Total $ 21,238** *Includes 10% penalty Per SEC 463 R&T Code
14-024	DIRECTV LLC	034-0015717-008	Personal Property $ 14,219 **Total $ 14,219** *Includes 10% penalty Per SEC 463 R&T Code
14-025	DIRECTV LLC	034-0015717-009	Personal Property $ 21,238 **Total $ 21,328** *Includes 10% penalty Per SEC 463 R&T Code
14-026	DIRECTV LLC	034-0015717-010	Personal Property $ 7,109 **Total $ 7,109** *Includes 10% penalty Per SEC 463 R&T Code
14-027	DIRECTV LLC	034-0015717-011	Personal Property $ 14,218 **Total $ 14,218** *Includes 10% penalty Per SEC 463 R&T Code
14-028	DIRECTV LLC	034-0015717-012	Personal Property $ 21,238 **Total $ 21,238** *Includes 10% penalty Per SEC 463 R&T Code
14-029	DIRECTV LLC	034-0015717-013	Personal Property $ 56,875 **Total $ 56,875** *Includes 10% penalty Per SEC 463 R&T Code
14-040	Cody Cinnamon	008-070-15	Land $ 133,202 Improvements $ 262,798 **Total $ 396,000** *Includes 10% penalty Per SEC 463 R&T Code

Final Meeting Agenda

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.	FULL CASH VALUE
15-038	DIRECTV LLC	034-0015717-011	Personal Property $ 11,113 **Total $ 11,113** *Includes 10% penalty Per SEC 463 R&T Code
15-039	DIRECTV LLC	034-0015717-004	Personal Property $ 24,049 **Total $ 24,049** *Includes 10% penalty Per SEC 463 R&T Code
15-040	DIRECTV LLC	034-0015717-007	Personal Property $ 20,752 **Total $ 20,752** *Includes 10% penalty Per SEC 463 R&T Code
15-041	DIRECTV LLC	034-0015717-010	Personal Property $ 7,126 **Total $ 7,126** *Includes 10% penalty Per SEC 463 R&T Code
15-042	DIRECTV LLC	034-0015717-006	Personal Property $ 43,423 **Total $ 43,423** *Includes 10% penalty Per SEC 463 R&T Code
15-043	DIRECTV LLC	034-0015717-009	Personal Property $ 14,312 **Total $ 14,312** *Includes 10% penalty Per SEC 463 R&T Code
15-044	DIRECTV LLC	034-0015717-012	Personal Property $ 18,822 **Total $ 18,822** *Includes 10% penalty Per SEC 463 R&T Code
15-045	DIRECTV LLC	034-0015717-001	Personal Property $ 244,771 **Total $ 244,771** *Includes 10% penalty Per SEC 463 R&T Code
15-046	DIRECTV LLC	034-0015717-003	Personal Property $ 24,106 **Total $ 24,106** *Includes 10% penalty Per SEC 463 R&T Code
15-047	DIRECTV LLC	034-0015717-002	Personal Property $ 113,443 **Total $ 113,443** *Includes 10% penalty Per SEC 463 R&T Code
15-048	DIRECTV LLC	034-0015717-013	Personal Property $ 60,818 **Total $ 60,818** *Includes 10% penalty Per SEC 463 R&T Code
15-049	DIRECTV LLC	034-0015717-008	Personal Property $ 16,181 **Total $ 16,181** *Includes 10% penalty Per SEC 463 R&T Code
15-050	DIRECTV LLC	034-0015717-005	Personal Property $ 38,560 **Total $ 38,560** *Includes 10% penalty Per SEC 463 R&T Code
15-051	DIRECTV LLC	034-0015717-000	Personal Property $ 114,768 **Total $ 114,768** *Includes 10% penalty Per SEC 463 R&T Code

Final Meeting Agenda

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.

AGENDA ITEM NO. 6 – 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.
14-063	Stephen Levesque	020-6510-260-R

AGENDA ITEM NO. 7 – OTHER BUSINESS

- Matters from Staff
- Announcements
- Confirm Date of Next Meeting
- Adjournment

Final

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.

BEFORE THE ASSESSMENT APPEALS BOARD
COUNTY OF MENDOCINO ◆ STATE OF CALIFORNIA

The Mendocino County Assessment Appeals Board convened on Monday, November 9, 2015, at 9:02 a.m., with the following Board Members present: Bill Barksdale, Maryellen Sheppard and Chair James-John Ronco presiding.

Also Present: Ms. Katharine L. Elliott, Interim County Counsel; Ms. Sue Ranochak, Assessor/Clerk-Recorder; Ms. Brina Latkin, Deputy County Counsel II; Ms. Karla Van Hagen, Deputy Clerk of the Board; and Ms. Pati Kelly, Deputy Clerk of the Board.

AGENDA ITEM NO. 1 – CALL TO ORDER

- **Roll Call:** 9:03 am
  Presenter/s: Clerk.

  Board Member Barksdale
  Board Member Sheppard
  Chair Ronco

  Board Member/Alternate Board Member Ross Liberty absent by prearrangement

- **Confirm Agenda Amendments:**
  Presenter/s: The Clerk announced that one amendment was made subsequent to agenda publication.

  Subsequent to agenda publication the following amendments were made:

  Application No. 14-055 for Stipulated Assessment, for Applicant Mr. Emani Seefeldt, APN No. 095-0022960-000, was received on November 9, 2015.

- **Announce Order of Proceedings:**
  Presenter/s: Chair Ronco announced the meeting would proceed as agendized.

- **Approval of Minutes of Prior Meeting:** October 26, 2015.
  Presenter/s: Chair Ronco.

  Board Action: Upon motion by Board Member Ronco, seconded by Board Member Sheppard, and carried unanimously; IT IS ORDERED that the Assessment Appeals Board approves the amended minutes of the October 26, 2015 meeting, as amended including: Page No. 3, Item No. 7, Application No. 13-032 should be listed as Application No. 13-031 regarding assessed amount of $524,455.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-055	Emani Seefeldt	095-0022960-000

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried; IT IS ORDERED that the signed Stipulation of the Mendocino County Assessment Appeals Board in the matter of Emani Seefeldt, Application No(s). 14-055, to set a new assessed total value of $275,542 for the reduction in assessment for the 2014-15 regular tax year.

Draft

AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

Presenter/s: Chair Ronco opened the floor to public expression.

Presenter/s: None.

Board Action: None.

AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

Presenter/s: Chair Ronco introduced the item; the Clerk read the Withdrawals received.

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the written requests of the Applicants for the following Assessment Appeal *Withdrawals*:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-011	Eel River Fuels, Inc.	942-0001380-012
14-012	Eel River Fuels, Inc.	942-1691220-013
14-056	Eel River Fuels, Inc.	169-120-2000
14-061	Richard P. Selzer	184-022-11-00
14-060	Richard P. Selzer	179-151-02-00
14-066	Pear Orchard Associates c/o Home Depot	002-370-26-00
14-014	Joseph Eaton	027-111-0800-04

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

Presenter/s: Chair Ronco introduced the item; the Clerk read the Stipulations received.

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale and carried unanimously; IT IS ORDERED that it is the finding of the Mendocino County Assessment Appeals Board to waive the appearance for a reduction of assessment for the following Applicants, and that the assessments be set as stipulated by the Assessor and the Applicants as follows:

PROTEST APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.		
14-062	Wells Fargo Bank #98150	020-0005409-005	Fixtures Improvements **Total** *Includes 10% penalty Per SEC 463 R&T Code	$140,713 $207,785 **$348,498**
14-010	Eel River Fuels, Inc.	942-0001380-011	Personal Property **Total** *Includes 10% penalty Per SEC 463 R&T Code	$1,545,066 **$1,545,066**
14-008	Eel River Fuels, Inc.	942-0001380-009	Personal Property **Total** *Includes 10% penalty Per SEC 463 R&T Code	$1,480,491 **$1,480,491**
14-007	Eel River Fuels, Inc.	942-0001380-008	Personal Property **Total** *Includes 10% penalty Per SEC 463 R&T Code	$918,666 **$918,666**
14-009	Eel River Fuels, Inc	942-0001380-010	Personal Property **Total** *Includes 10% penalty Per SEC 463 R&T Code	$1,432,024 **$1,432,024**

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

Presenter/s: Chair Ronco introduced the item; the Clerk read the Postponements received.

No Postponements have been received.

Draft

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

Swearing in of the Parties and Witnesses: The following individuals were sworn-in for the proceedings: Ms. Sue Ranochak, Assessor-Clerk/Recorder; Mr. Bryan J. Varner, Esq.; Mr. Gordon L. Giordano; and Mr. Donald Ratcliff.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-032	Billy Johnson	020-170-3200

Board Action: Upon motion by Board Member Barksdale, seconded by Board Member Sheppard, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 14-032 due to lack of appearance.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-015	Leland Joseph	121-070-24

Presentation of Evidence: Ms. Ranochak commented regarding communications with Appellant. Appellant is not present and no formal Request for Continuation has been noted by Clerk.

Board Action: Upon motion by Board Member Barksdale, seconded by Board Member Sheppard, and carried; IT IS ORDERED that it this matter be continued to a later date, Clerk is directed to provide Notice to parties of scheduled hearing.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-034	Granite Construction	167-230-16

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 14-034 due to lack of appearance.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-035	Granite Construction	003-472-07-00

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 14-035 due to lack of appearance.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-036	Granite Construction	170-160-03-00

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 14-036 due to lack of appearance.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-037	Granite Construction	181-041-01

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 14-037 due to lack of appearance.

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PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-038	Granite Construction	170-150-09-00

Board Action: Upon motion by Board Member Sheppard, seconded by Board Member Barksdale, and carried unanimously; IT IS ORDERED that the Mendocino County Assessment Appeals Board denies Application No. 14-038 due to lack of appearance.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-041	Anthony Wasley	118-330-0600

Applicant Presentation: Mr. Bryan J. Varner, Agent for Mr. Wasley, provided additional information and clarification regarding the Assessment Appeal Protest.

Presentation of Evidence: Ms. Sue Ranochak presented background information and clarification pertaining to the assessment appeal, and further formally requested written findings of fact.

Board Action: No action taken at this time. The Board will consider the matter further in Closed Session, pursuant to Section 1605.4 of the Revenue and Taxation Code.

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/ACCOUNT NO.
14-046	Donald Ratcliff	142-140-1108R

Applicant Presentation: Applicant Mr. Donald Ratcliff and Mr. Gordon Giordano provided additional information and clarification regarding the Assessment Appeal Protest.

Presentation of Evidence: Ms. Ranochak presented background information and clarification pertaining to the assessment appeal.

Board Action: No action taken at this time. The Board will consider the matter further in Closed Session, pursuant to Section 1605.4 of the Revenue and Taxation Code.

ADJOURNED TO CLOSED SESSION: 11:03 *A.M.*

RECONVENED IN OPEN SESSION: 11:44 A.M.

REPORT OUT OF CLOSED SESSION

Presenter: Chair Barksdale reported that the value for APN 118-330-0600, (Anthony Wasley), shall be set at: $250,000 for land, $1,437,805 for Improvements for a total assessment of $1,687,805;

Further, the value for the appeal of APN 142-140-1108R (Donald Ratcliff) shall be set at $240,000.

AGENDA ITEM NO. 7 – OTHER BUSINESS

- **Matters from Staff**
  Presenter/s: Clerk

- **Announcements**
  Presenter/s: None presented.

- **Confirm Date of Next Meeting**
  Presenter/s: The Clerk announced the following dates for 2016: Monday, January 4.

Draft

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 11:47 A.M.

Attest: PATI KELLY
Deputy Clerk of the Board

_____

JAMES-JOHN RONCO, Chair

Attest: KARLA VAN HAGEN
Deputy Clerk of the Board

_____

Draft

NOTICE: PUBLISHED MINUTES OF THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD MEETINGS

- Effective March 2009, the Mendocino County Clerk of the Board will publish action minutes of Assessment Appeals Board meetings
- These published summaries are considered draft until adopted/approved by the Assessment Appeals Board

Thank you for your interest in the proceedings of the Mendocino County Assessment Appeals Board

ASSESSMENT APPEALS BOARD
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

ASSESSMENT APPEALS BOARD HEARING

APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, taxpayers may withdraw his/her application from the appeals process. However, the Assessment Appeals Board is not required to accept withdrawal of an application for reduced assessment.

Should you decide to withdraw your application(s), please notify the Executive Office promptly by completing and returning this form to:

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby withdraw my application(s) for changed assessment.

NAME: JAMES A. MARTIN

ADDRESS: 1268 64th Street

Emeryville, CA 94608

APN/ACCOUNT NO.: 126-190-010

TAX YEAR PROTESTED: 2014-2105 ☒ REGULAR ☐ SUPPLEMENTAL

PROTEST/APPLICATION NO. 14-057

DATE: DECEMBER 3, 2015

APPLICANT'S SIGNATURE *(Original Required)*

cc/Assessor/Clerk-Recorder

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
James Martin
1268 64th Street
Emeryville, CA 94608

AGENT:

RE: Assessor's Parcel No./Account No. 126-190-0100
Protest/Application No. 14-057

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-057
Application Received On: 12/3/14
By: Stephanie Pinerova

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
James Alan Martin

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
1268 64th St.

CITY	STATE	ZIP CODE
Emeryville	CA	94608

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(510) 593-0778	(510) 654-4444	( )

E-MAIL ADDRESS
beach12@aol.com

2. AGENT OR ATTORNEY FOR APPLICANT
NA

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*

CITY	STATE	ZIP CODE

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
( )	( )	( )

E-MAIL ADDRESS

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER
APN 126-190-01 02

UNSECURED ACCOUNT/TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
30890 Navarro River Road

PROPERTY TYPE:
- ☒ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ☐ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☐ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	272,555		
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	46,392		
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	318,947	240,000	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment – Value as of January 1 of the current year

☐ Supplemental Assessment — ROLL YEAR _____
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR _____
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☐ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

E. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☐ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. see attached information

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☐ **YES** ☒ **NO** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT	CITY	STATE	DATE
James A Martin	Walnut	Creek	CA	11/30/14

NAME AND TITLE *(please type or print)*
James A Martin

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 DEC 3 AM 10 33

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

30 November 2014

Board of Supervisors
Mendocino County

To Whom it May Concern,

I am formally appealing the latest 2014-2015 tax assessment for my property at 30800 Navarro River Road (AP #126-190-0100). I initiated an Informal Appeal with the Assessor's Office, as indicated in the email thread exchanged with Mr. Rennis Wilkerson below. Enclosed is my appeal form with the application fee of $55.

As outlined in the email correspondence with Mr. Wilkerson, my tax assessment has more than doubled in one year! And this increase is based on comparables that have no bearing on my little 460 square foot cabin. It is a large parcel of land, that I love, but the majority of the property is inaccessible, even for hiking. I've attached copies of my 2014-2015 and 2013-2014 bills from the County, so you can see the increase.

I forwarded the details on an appraisal I had for the property last year to Mr. Wilkerson, and he is in the midsts of the Informal Appeal. But I want to reserve my rights to formally appeal to the Board of Supervisors as well, who I have no doubt will understand that doubling one's tax bill in one year is unfair and unwarranted.

Please let me know if you have any questions and I look forward to resolving the above matter with the County.

Sincerely,

Jim Martin
Owner, 30800 Navarro River Road
510-393-0770 cell
Mailing Address: 1268 64th Street, Emeryville, CA 94608

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
www.co.mendocino.ca.us/tax

MENDOCINO COUNTY SECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

2013 - 2014

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44911 TAX RATE AREA: 104-043
PARCEL NUMBER: 126-190-0100 ACRES: 17.30
LOCATION: 30800 NAVARRO RIVER RD AL
LIEN DATE OWNER: MARTIN JAMES A

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

005294

MARTIN JAMES A TTEE
1268A 64TH ST
OAKLAND CA 94608-1105

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(convenience fees apply)

TELEPHONE NUMBERS

Tax Collection	(707) 234-6875
Address Change	(707) 463-4311
Exemptions	(707) 463-4315
Assessed Values	(707) 463-4311
Tax Rates	(707) 234-6862
Personal Property	(707) 463-4307

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION	VALUE
LAND	120,000
IMPROVEMENTS	24,000
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	144,000

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6862	COUNTY WIDE BASE TAX	1.000	1,440.00
(707)234-6860	REDWOODS JC BOND	.011	15.84
(707)961-1234	MENDOCINO COAST HOSP	.013	18.72
(707)937-5868	MENDOCINO UNIF BOND	.081	116.64
(707)877-1800	ELK CSD	DIRECT CHARGE	19.62
(707)937-5868	MENDOCINO UNIF MAINT	DIRECT CHARGE	30.00

pmd @ 20.41 11/20/13
pmd @ 20.41 3/24/14

DUE AND PAYABLE ON 11/1/2013	DUE AND PAYABLE ON 2/1/2014	
1ST INSTALLMENT $ 820.41	2ND INSTALLMENT $ 820.41	TOTAL TAXES
DELINQUENT AFTER 12/10/2013	**DELINQUENT AFTER 4/10/2014**	**$ 1,640.82**

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
www.co.mendocino.ca.us/tax

MENDOCINO COUNTY SECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

Corrected Bill

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 44957R
TAX RATE AREA: 104-043
PARCEL NUMBER: 126-190-010R
ACRES: 17.30
LOCATION: 30800 NAVARRO RIVER RD AL
LIEN DATE OWNER: MARTIN JAMES A TTEE

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

006537

MARTIN JAMES A TTEE
1268A 64TH ST
EMERYVILLE CA 94608-1105

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(convenience fees may apply - see reverse)

TELEPHONE NUMBERS

Tax Collection	(707) 234-6875
Address Change	(707) 234-6800
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6862
Personal Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION	VALUE
LAND	272,555
IMPROVEMENTS	46,392
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	318,947

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6862	COUNTY WIDE BASE TAX	1.000	3,189.46
(707)234-6860	REDWOODS JC BOND	.013	41.46
(707)961-1234	MENDOCINO COAST HOSP	.013	41.46
(707)937-5868	MENDOCINO UNIF BOND	.080	255.14
(707)877-1800	ELK CSD	DIRECT CHARGE	19.62
(707)937-5868	MENDOCINO UNIF MAINT	DIRECT CHARGE	30.00

*** Corrected Bill * Adjusted Tax Bill Order of the Board of Supervisors *Corrected Bill ***

DUE AND PAYABLE ON 11/1/2014	DUE AND PAYABLE ON 2/1/2015	
1ST INSTALLMENT $ 1,788.57	2ND INSTALLMENT $ 1,788.57	TOTAL TAXES
DELINQUENT AFTER 12/10/2014	DELINQUENT AFTER 4/10/2015	$ 3,577.14

RETURN THIS STUB WITH YOUR PAYMENT

DETACH HERE

2ND INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
126-190-010R	104-043	44957R

2ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED UNLESS THE 1ST INSTALLMENT HAS BEEN PAID.

2ND

2014 - 2015

IF PAID BY 4/10/2015	$ 1,788.57

10% PENALTY $ 178.85
COST CHARGE $ 20.00

AFTER APRIL 10, 2015 PAY THIS AMOUNT → **$ 1,987.42**

ASSESSED TO
MARTIN JAMES A TTEE
1268 A 64TH ST
EMERYVILLE, CA 94608

44957R2126190010R000178857000198742000357714

Subj: **Request to Reconsider Revised Tax Statement - AP #126-190-0100**
Date: 11/11/2014 8:09:46 A.M. Pacific Standard Time
From: BEACH127@aol.com
To: wilkersonr@co.mendocino.ca.us

Dear Rennis,

Thanks for talking with me about the latest tax statement I received from Mendocino County for my property at 30800 Navarro River Road, Albion (AP# 126-190-0100). Since we spoke two weeks ago, I received a "Corrected Bill" in the mail where the total due and payable was reduced slightly from $3,727.04 to $3,577.14. This correction didn't change the Net Assessed Value, which remained at $318,947 which is way beyond the true value of the property and what I could ever get if I tried to sell.

As I explained over the phone, I refinanced on the property in 2013 and had to have an appraisal done as part of that process. I've attached a copy of the appraisal, that was prepared by Gordon Giordano, who is one of the most respected appraisers on the coast. The big challenge for a property like this is finding anything to use as a comparable. There just aren't any, given the condition, unique location, and challenges like the fact that it is in Zone A of the FEMA flood hazard map, and has flooded in the past. Unlike the nearby property at 30651 Navarro River Road that sold last year (which is elevated 10 feet above the ground outside the flood zone) our little cabin is very old, is missing a foundation (except where we have added footings) and has flooded up to two feet inside according to the neighbors. The appraisal for our property by Mr. Giordano came in at $238,000, well below the price I paid for the cabin near the height of the market ($280,000) or certainly anywhere near the assessed value of $318,947.

The Net Assessed Value by the County has more than doubled from the value of $144,000 in our tax statement from 2013-2014 (which I've also attached for your review) to the current assessed value of $318,947. This is very unfair, and not something I can afford or sustain. I can understand an adjustment that reflects the current appraised value of $240,000, but the comparables used in the County's reassessment do not reflect the challenges with the value of my property. The closest comp the County used was for the property at 30651 Navarro River Road, which is very different than my cabin. I want to summarize these differences, and how adjustments should be made in any comparison between the two properties:

First, I want to call attention to the fact that the common private road we both use for access off of Highway 1 suffered considerable damage last year and is on the verge of becoming unusable without considerable cost for repairs that our informal Road Association can not afford (estimated at over $30,000 just for the one repair, and considerably more work is needed on the road). If this road drops completely into the river this winter, all our properties will only be accessible by hiking in over a mile, greatly reducing their usability and value.

Second, there is also no fair comparison in the land value between 30651 and 30800 Navarro River Road. The property at 30651 has several acres of level, valley bottom that was used as an organic farm by the previous property owner until about three years ago. By comparison, our property has only a narrow sliver of usable land where the cabin sits on the edge of the river bank less than 100 feet wide (and less than a half acre all together), with the shared common road on one side that greatly compromises our privacy. And all the rest of our property is steeply sloping forested mountainside that is a challenge even to climb up, let along use in any way. We enjoy the wild setting, but there is no comparison in terms of usability and privacy to 30651. And the steep slopes, proximity to the Navarro River, other homes, and activity centers for Northern Spotted Owl prevent any valuation based on timber harvest, if we were to ever try and pursue that as part of the land value.

Third, the improvements to 30651 are far superior to our little cabin, which sits almost on dirt, has no foundation, is heated by a wood burning stove and is tiny by comparison. I don't know whether the additions made to 30651 were ever legalized with the county, but in the time I have owned 30800 I saw two major additions made to the structure (a bedroom on the river side and a huge master bedroom (as big as our entire cabin) added on the other side, in addition to the stand alone geodesic dome, the work room, and storage shed, among other improvements. The size of these additions, quality of the materials used and recent work (by comparison to the age of our cabin), had to have greatly influence the $350,000 sales price of 30651, in addition to the setting and privacy we don't have at our cabin.

Finally, the property at 30651 was lifted and designed to be outside of the 100 year flood zone. That is why it was lifted almost 10 feet into the air, at considerably expense. Our cabin sits down in FEMA Zone A and has

flooded during major storms in the past. I was there in the big flood on New Years Eve in 2007, and the only reason the flood waters stopped within inches of coming inside is because the high tide came in about two hours after the peak runoff of the floodwaters. Otherwise flood water would have definitely come inside and done considerable damage. As it was, we lost everything outside that wasn't tied down. But this flood risk can only be addressed by raising our cabin up at considerable cost and with funds we don't have.

We are willing to pay our fair share of taxes, but this requested increase, more than doubling the amount we would owe, is just too large and unfair. And in one year! We use the cabin as a retreat, and greatly appreciate having it for family to use. Getting up there maybe once a month. But being expected to pay this kind of increase on an annual basis may force us to reconsider whether we can even afford to keep the place. I am happy to meet with you or someone else to go over the conditions I've outlined above, and why this revised Net Assessed Value determined by the County needs to be substantially reduced to reflect the actual value of our property.

Please let me know if you have any questions regarding the above. And give me a call on my cell at 510-393-0770 if you would rather discuss over the phone. I am headed up to the cabin this Friday the 14th and will be up until Sunday the 16th, but could meet at another time as well. And the property is ungated so you could investigate yourself.

Much appreciated.

Jim Martin
Owner of 30800 Navarro River Road

Uniform Residential Appraisal Report

4
File # 13-0192

The purpose of this summary appraisal report is to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property.

SUBJECT

Property Address 30800 Navarro River Rd | City Albion | State CA | Zip Code 95410
Borrower James Martin | Owner of Public Record James Martin | County Mendocino
Legal Description See Preliminary Title Report
Assessor's Parcel # 126-190-01 | Tax Year 2012 | R.E. Taxes $ 1,832
Neighborhood Name Albion | Map Reference Fold Out Map | Census Tract 110.01
Occupant [X] Owner [ ] Tenant [ ] Vacant | Special Assessments $ 0 | [ ] PUD HOA $ 0 [ ] per year [ ] per month
Property Rights Appraised [X] Fee Simple [ ] Leasehold [ ] Other (describe)
Assignment Type [ ] Purchase Transaction [X] Refinance Transaction [ ] Other (describe)
Lender/Client Sacramento Credit Union | Address PO Box 2351, Sacramento, CA 95812
Is the subject property currently offered for sale or has it been offered for sale in the twelve months prior to the effective date of this appraisal? [ ] Yes [X] No
Report data source(s) used, offering price(s), and date(s). See attached addenda

CONTRACT

I [ ] did [ ] did not analyze the contract for sale for the subject purchase transaction. Explain the results of the analysis of the contract for sale or why the analysis was not performed.

Contract Price $ | Date of Contract | Is the property seller the owner of public record? [ ] Yes [ ] No Data Source(s)
Is there any financial assistance (loan charges, sale concessions, gift or downpayment assistance, etc.) to be paid by any party on behalf of the borrower? [ ] Yes [ ] No
If Yes, report the total dollar amount and describe the items to be paid.

NEIGHBORHOOD

Note: Race and the racial composition of the neighborhood are not appraisal factors.

Neighborhood Characteristics			One-Unit Housing Trends			One-Unit Housing			Present Land Use %	
Location	[ ] Urban	[ ] Suburban	[X] Rural	Property Values	[ ] Increasing	[X] Stable	[ ] Declining	PRICE	AGE	One-Unit 98 %
Built-Up	[ ] Over 75%	[X] 25-75%	[ ] Under 25%	Demand/Supply	[ ] Shortage	[X] In Balance	[ ] Over Supply	$ (000)	(yrs)	2-4 Unit 1 %
Growth	[ ] Rapid	[X] Stable	[ ] Slow	Marketing Time	[ ] Under 3 mths	[X] 3-6 mths	[ ] Over 6 mths	179 Low	34	Multi-Family %
Neighborhood Boundaries Kibesillah to the North, Mountain View Road to the South, Highway 128 to the East and Highway 1 to the West								340 High	115	Commercial 1 %
								238 Pred.	45	Other %

Neighborhood Description Albion is a small community on Hwy One & extending several miles inland from the mouth of the Albion River. Ft. Bragg is 30 min. North; Santa Rosa 2:30 Southeast; construction & timer are economic base; many work in Ft. Bragg/Mendocino area; bus to schools; North-South public bus on Hwy 1. Larger acreage sites but suburban in style and use.
Market Conditions (including support for the above conclusions) Property values have shown a marked decrease over the last several of years. More recently the market appears to be stabilizing with supply and demand more in balance. Some properties have declined in the stabilization process. However not enough data for supportable trend.

SITE

Dimensions See Plat Map | Area 17.30 ac | Shape Irregular | View N;River/Woods;
Specific Zoning Classification RR5DL | Zoning Description Rural Residential 5 acre minimum, Limited Development
Zoning Compliance [X] Legal [ ] Legal Nonconforming (Grandfathered Use) [ ] No Zoning [ ] Illegal (describe)
Is the highest and best use of subject property as improved (or as proposed per plans and specifications) the present use? [X] Yes [ ] No If No, describe

Utilities	Public	Other (describe)		Public	Other (describe)	Off-site Improvements - Type		Public	Private
Electricity	[X]	[ ] PG&E	Water	[ ]	[X] Spring /Typical	Street	Gravel/Dirt	[ ]	[X]
Gas	[ ]	[X] LPG/Typical	Sanitary Sewer	[ ]	[X] Septic/Typical	Alley	None	[ ]	[X]

FEMA Special Flood Hazard Area [X] Yes [ ] No FEMA Flood Zone X FEMA Map # 06045C1425F FEMA Map Date 06/02/2011
Are the utilities and off-site improvements typical for the market area? [X] Yes [ ] No If No, describe
Are there any adverse site conditions or external factors (easements, encroachments, environmental conditions, land uses, etc.)? [X] Yes [ ] No If Yes, describe
Flood zone conditions. On-site water, septic & propane are typical/only systems available. Do not impact sale or value. Subject is river front in the flood plain zoned limited development.

IMPROVEMENTS

General Description		Foundation		Exterior Description	materials/condition	Interior	materials/condition
Units [X] One	[ ] One with Accessory Unit	[ ] Concrete Slab	[X] Crawl Space	Foundation Walls	Post & Pier/Avg	Floors	Vin/WWW/avg
# of Stories 1		[ ] Full Basement	[ ] Partial Basement	Exterior Walls	Wood/Avg	Walls	WD/avg
Type [X] Det.	[ ] Att. [ ] S-Det./End Unit	Basement Area 0 sq.ft.		Roof Surface	Rolled Comp/Avg	Trim/Finish	DW/Wood/avg
[X] Existing	[ ] Proposed [ ] Under Const.	Basement Finish 0 %		Gutters & Downspouts	None	Bath Floor	vinyl/avg
Design (Style) Cabin		[ ] Outside Entry/Exit	[ ] Sump Pump	Window Type	Alum slider/Avg	Bath Wainscot	None
Year Built ~1968		Evidence of [ ] Infestation		Storm Sash/Insulated	None/Typical	Car Storage	[ ] None
Effective Age (Yrs) 10		[ ] Dampness	[ ] Settlement	Screens	Screens/Typical	[X] Driveway	# of Cars 2
Attic	[X] None	Heating [ ] FWA	[ ] HWBB [ ] Radiant	Amenities	[X] Woodstove(s) # 1	Driveway Surface	Gravel
[ ] Drop Stair	[ ] Stairs	[X] Other Stove	Fuel Wood	[ ] Fireplace(s) # 0	[ ] Fence None	[ ] Garage	# of Cars 0
[ ] Floor	[ ] Scuttle	Cooling [ ] Central Air Conditioning		[X] Patio/Deck Deck	[X] Porch Front	[ ] Carport	# of Cars 0
[ ] Finished	[ ] Heated	[ ] Individual	[X] Other None	[X] Pool Hot Tub	[ ] Other None	[ ] Att.	[ ] Det. [ ] Built-in

Appliances [ ] Refrigerator [X] Range/Oven [ ] Dishwasher [ ] Disposal [ ] Microwave [ ] Washer/Dryer [ ] Other (describe)
Finished area above grade contains: 4 Rooms 2 Bedrooms 1.0 Bath(s) 620 Square Feet of Gross Living Area Above Grade
Additional features (special energy efficient items, etc.). Standard energy saving features required by code.

Describe the condition of the property (including needed repairs, deterioration, renovations, remodeling, etc.). C4;No updates in the prior 15 years;The subject is given an effective age of 10 years to reflect average care and maintenance. Interior appears original with average wear and tear. There is a detached bedroom (included in living area) with a deck and hot tub and, according to the owner, fully permitted. The main cabin is comprised of a living room, bedroom, kitchen, dinette area, and bathroom. The exterior siding appears sealed with stain, and/or paint providing adequate protection to the siding. Overall condition of the subject is average.
Are there any physical deficiencies or adverse conditions that affect the livability, soundness, or structural integrity of the property? [ ] Yes [X] No If Yes, describe
Scope of Work is for a walk thru inspection only and it is assumed that there are no structural defects hidden by floor or wall coverings or any other hidden or unapparent conditions of the property; that all mechanical equipment and appliances are in good working condition, and that all electrical components and the roofing are in good condition. Utilities were on and working at the time of inspection.
Does the property generally conform to the neighborhood (functional utility, style, condition, use, construction, etc.)? [X] Yes [ ] No If No, describe

Form 1004UAD — "WinTOTAL" appraisal software by a la mode, inc. — 1-800-ALAMODE

Uniform Residential Appraisal Report

File # 13-0192

There are 3 comparable properties currently offered for sale in the subject neighborhood ranging in price from $ 275,000 to $ 350,000

There are 4 comparable sales in the subject neighborhood within the past twelve months ranging in sale price from $ 179,000 to $ 275,000

SALES COMPARISON APPROACH

FEATURE	SUBJECT	COMPARABLE SALE # 1		COMPARABLE SALE # 2		COMPARABLE SALE # 3	
Address	30800 Navarro River Rd Albion, CA 95410	27384 Mountain View Rd Manchester, CA 95459		19650 Gschwend Rd Philo, CA 95466		17730 Freitas Ln Fort Bragg, CA 95437	
Proximity to Subject		16.44 miles SE		12.03 miles SE		14.64 miles N	
Sale Price	$		$ 275,000		$ 255,000		$ 185,000
Sale Price/Gross Liv. Area	$ sq.ft.	$ 275.00 sq.ft.		$ 414.63 sq.ft.		$ 206.47 sq.ft.	
Data Source(s)		MLS#21205667;DOM 105		MLS#21131359;DOM 72		CMAR/MLS#22419;DOM 41	
Verification Source(s)		DOC#8977		DOC#13447		DOC#16244	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) $ Adjustment	DESCRIPTION	+(-) $ Adjustment	DESCRIPTION	+(-) $ Adjustment
Sales or Financing Concessions		ArmLth Seller;0	0 0	ArmLth Cash;0	0 0	ArmLth New Loan;0	0 0
Date of Sale/Time		s05/12;c04/12	0	s09/12;c06/12	0	s10/12;c10/12	0
Location	N;Rural;	N;Rural;		N;Rural;		N;Rural;	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	17.30 ac	40.00 ac	-47,670	10.00 ac	+15,330	1.00 ac	+34,230
View	N;River/Woods;	N;Woods;	+27,500	N;Creek/Woods	0	N;Woods;	+9,250
Design (Style)	Cabin	Cabin		Traditional/Mfg	0	Ranch	0
Quality of Construction	Q4	Q4		Q4		Q4	
Actual Age	45	~50	0	34	0	58	0
Condition	C4	C4		C4		C4	
Above Grade Room Count (Total / Bdrms. / Baths)	4 / 2 / 1.0	4 / 1 / 1.0	0	4 / 2 / 1.0	0	4 / 2 / 1.0	0
Gross Living Area	620 sq.ft.	1,000 sq.ft.	-9,500	615 sq.ft.	0	896 sq.ft.	-6,900
Basement & Finished Rooms Below Grade	0sf	0sf		0sf		0sf	
Functional Utility	Good	Good		Good		Good	
Heating/Cooling	Wood/None	Wood/None		Wood/None		EWH/None	0
Energy Efficient Items	Code	Code		Code		Code	
Garage/Carport	None	None		None		1 Car	-1,500
Porch/Patio/Deck	Patio/Deck	Patio/Deck		Patio/Deck		Patio/Deck	
Misc	None	None		None		None	
Assessor's Parcel #	126-190-01	026-480-22	0	026-240-28	0	017-172-22	0
Net Adjustment (Total)		☐ + ☒ -	$ -29,670	☒ + ☐ -	$ 15,330	☒ + ☐ -	$ 35,080
Adjusted Sale Price of Comparables		Net Adj. 10.8 % Gross Adj. 30.8 %	$ 245,330	Net Adj. 6.0 % Gross Adj. 6.0 %	$ 270,330	Net Adj. 19.0 % Gross Adj. 28.0 %	$ 220,080

I ☒ did ☐ did not research the sale or transfer history of the subject property and comparable sales. If not, explain

My research ☐ did ☒ did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Data Source(s) **FARES, effective date of data source 04/01/2013**

My research ☐ did ☒ did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.

Data Source(s) **FARES, effective date of data source 04/01/2013**

Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).

ITEM	SUBJECT	COMPARABLE SALE #1	COMPARABLE SALE #2	COMPARABLE SALE #3
Date of Prior Sale/Transfer	08/22/2003	01/01/1987	02/21/2007	
Price of Prior Sale/Transfer	$280,000	$45,000	$165,000	
Data Source(s)	FARES,DOC#21989	FARES,DOC#123	FARES,DOC#3283	FARES
Effective Date of Data Source(s)	04/01/2013	04/01/2013	04/01/2013	04/01/2013

Analysis of prior sale or transfer history of the subject property and comparable sales See Above

Summary of Sales Comparison Approach See attached addenda.

RECONCILIATION

Indicated Value by Sales Comparison Approach $ 238,000

Indicated Value by: Sales Comparison Approach $ 238,000 Cost Approach (if developed) $ 282,815 Income Approach (if developed) $

Sales Comparison Approach [$214,000 to $270,000(r)closed sales] best reflects interaction of buyers and sellers in the open market and bears most weight. The Cost Approach [$283,000(r)] supports a value that exceeds the value indicated by the Sales Comparison Approach.

This appraisal is made ☒ "as is", ☐ subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, ☐ subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or ☐ subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair:

Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is $ 238,000 , as of 04/24/2013 , which is the date of inspection and the effective date of this appraisal.

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ADDITIONAL COMMENTS

USPAP Standards Rules 1-5 (a) and (b) require an appraiser, when the value opinion to be developed is market value, and if such information is available to the appraiser in the normal course of business, to analyze(1) all agreements of sale, option, or listings of the subject property current as of the effective date of the appraisal and (2) all sales of the subject property that occurred within three(3) years prior to the effective date of the appraisal. USPAP Standards Rules 2-2(a)(ix), (b)(xi), and (c)(ix) call for the written report to contain sufficient information to indicate compliance with the sales history requirement. This appraiser is not aware of any supplemental standards developed by Fannie Mae to expand the scope of this requirement. Owner transfers (ie., transfers which do not alienate title) and transfers for finance purposes are not considered by this appraiser to be applicable and therefore are not included within this report.

Scope of Work is for a walk thru inspection only and it is assumed that there are no structural defects hidden by floor or wall coverings or any other hidden or unapparent conditions of the property; that all mechanical equipment, well, septic and appliances are in good working condition, and that all electrical components and the roofing are in good condition. Utilities were on and operating at the time of inspection.

Supplement to Certification Statement # 23. The Intended User of this appraisal report is the Lender Client. The Intended Use is to evaluate the property that is the subject of this appraisal for a mortgage finance transaction, subject to stated Scope of Work, purpose of the appraisal reporting requirements of this appraisal report form, and Definition of Market Value. No additional Intended Users are identified by the appraiser. Note: This supplement to Certification Statement #23 has been developed by Fannie Mae in cooperation with the Appraisal Institute and is acceptable to Fannie Mae

MARKET CONDITIONSReal estate markets are cyclical and can change over time, and future market conditions cannot be predicted with exact accuracy. When the real estate cycle changes to a less competitive market, real estate prices can level off or drop. In light of the real estate market's cyclical nature it is important that all parties relying on this appraisal understand the potential for little or no appreciation in value, or the actual loss in value, over time.

DAYS ON THE MARKET. During a listing period many changes can happen. Overpriced properties can be reduced during the listing period and properties can be put into escrow, effectively taken off the market, fall out of escrow and again be offered for sale. In many instances properties will be put on the market substantially over market, "test price" and reduced at a later date. It is not uncommon for a property listed for sale to be in escrow for a substantial amount of the listing period waiting for a potential Buyer to quality for a loan that is eventually declined by the lender with the property put back on the market. Therefore, days on the market are calculated from the last price reduction, or the last date the subject was put back on the market after being in escrow to the date the subject became a pending sale resulting in a sale or pending sale.

Patricia Rangel (License # AT043432) materially participated in the research and preparation of this appraisal report in compliance of the requirements of Category 1 experience as set forth in the State of California Office of Real Estate Appraiser Licensing handbook.

Appraiser Competency. This appraiser has been a member of the local multiple listing service, BAY AREA REAL ESTATE INFORMATION SERVICES (BAREIS) since 1970. In addition to PARCELQUEST, provided by BAREIS, this appraiser is contracted, and uses, REALQUEST and CD DATA information services which provide data for the subject's market. This appraiser has completed 23 appraisal in the subject's specific market within the past 12 months. The subject is approximately 15 minutes form this appraiser's office.

COST APPROACH

COST APPROACH TO VALUE (not required by Fannie Mae)

Provide adequate information for the lender/client to replicate the below cost figures and calculations.

Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value) Land value from abstraction. NO CURRENT LAND SALES EXIST TO USE FOR COMPARABLES. THEREFORE, SITE VALUE WAS ABSTRACTED FROM CURRENT SALES AND LISTINGS. BUILDING COSTS HAVE NOT DECREASED SINCE THE MARKET HAS STABILIZED WHICH RESULTS IN SUBSTANTIAL REDUCTIONS IN LAND VALUE.

ESTIMATED ☐ REPRODUCTION OR ☒ REPLACEMENT COST NEW

Source of cost data Building-Cost.Net Estimator/Local Builders

Quality rating from cost service C5 Effective date of cost data 4/2013

Comments on Cost Approach (gross living area calculations, depreciation, etc.)

Land/improvement ratios typical for area. The Cost Approach is developed to assist the underwriter in processing the loan and is not intended for fire insurance underwriting purposes.

OPINION OF SITE VALUE			=$	120,000
DWELLING	620 Sq.Ft. @ $	182.03	=$	112,859
	0 Sq.Ft. @ $		=$	
			=$	
Garage/Carport	Sq.Ft. @ $		=$	
Total Estimate of Cost-New			=$	112,859
Less	Physical	Functional	External	
Depreciation	15,044		=$(	15,044)
Depreciated Cost of Improvements			=$	97,815
"As-is" Value of Site Improvements			=$	65,000
INDICATED VALUE BY COST APPROACH			=$	282,815

Estimated Remaining Economic Life (HUD and VA only) 65 Years

INCOME

INCOME APPROACH TO VALUE (not required by Fannie Mae)

Estimated Monthly Market Rent $ X Gross Rent Multiplier = $ Indicated Value by Income Approach

Summary of Income Approach (including support for market rent and GRM)

PUD INFORMATION

PROJECT INFORMATION FOR PUDs (if applicable)

Is the developer/builder in control of the Homeowners' Association (HOA)? ☐ Yes ☐ No Unit type(s) ☐ Detached ☐ Attached

Provide the following information for PUDs ONLY if the developer/builder is in control of the HOA and the subject property is an attached dwelling unit.

Legal Name of Project

Total number of phases Total number of units Total number of units sold

Total number of units rented Total number of units for sale Data source(s)

Was the project created by the conversion of existing building(s) into a PUD? ☐ Yes ☐ No If Yes, date of conversion.

Does the project contain any multi-dwelling units? ☐ Yes ☐ No Data Source

Are the units, common elements, and recreation facilities complete? ☐ Yes ☐ No If No, describe the status of completion.

Are the common elements leased to or by the Homeowners' Association? ☐ Yes ☐ No If Yes, describe the rental terms and options.

Describe common elements and recreational facilities.

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This report form is designed to report an appraisal of a one-unit property or a one-unit property with an accessory unit; including a unit in a planned unit development (PUD). This report form is not designed to report an appraisal of a manufactured home or a unit in a condominium or cooperative project.

This appraisal report is subject to the following scope of work, intended use, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. Modifications, additions, or deletions to the intended use, intended user, definition of market value, or assumptions and limiting conditions are not permitted. The appraiser may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment. Modifications or deletions to the certifications are also not permitted. However, additional certifications that do not constitute material alterations to this appraisal report, such as those required by law or those related to the appraiser's continuing education or membership in an appraisal organization, are permitted.

SCOPE OF WORK: The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.

INTENDED USE: The intended use of this appraisal report is for the lender/client to evaluate the property that is the subject of this appraisal for a mortgage finance transaction.

INTENDED USER: The intended user of this appraisal report is the lender/client.

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U. S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale.

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS: The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it, except for information that he or she became aware of during the research involved in performing this appraisal. The appraiser assumes that the title is good and marketable and will not render any opinions about the title.

2. The appraiser has provided a sketch in this appraisal report to show the approximate dimensions of the improvements. The sketch is included only to assist the reader in visualizing the property and understanding the appraiser's determination of its size.

3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in this appraisal report whether any portion of the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.

5. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing the appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.

6. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that the completion, repairs, or alterations of the subject property will be performed in a professional manner.

Uniform Residential Appraisal Report

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APPRAISER'S CERTIFICATION: The Appraiser certifies and agrees that:

1. I have, at a minimum, developed and reported this appraisal in accordance with the scope of work requirements stated in this appraisal report.

2. I performed a complete visual inspection of the interior and exterior areas of the subject property. I reported the condition of the improvements in factual, specific terms. I identified and reported the physical deficiencies that could affect the livability, soundness, or structural integrity of the property.

3. I performed this appraisal in accordance with the requirements of the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.

4. I developed my opinion of the market value of the real property that is the subject of this report based on the sales comparison approach to value. I have adequate comparable market data to develop a reliable sales comparison approach for this appraisal assignment. I further certify that I considered the cost and income approaches to value but did not develop them, unless otherwise indicated in this report.

5. I researched, verified, analyzed, and reported on any current agreement for sale for the subject property, any offering for sale of the subject property in the twelve months prior to the effective date of this appraisal, and the prior sales of the subject property for a minimum of three years prior to the effective date of this appraisal, unless otherwise indicated in this report.

6. I researched, verified, analyzed, and reported on the prior sales of the comparable sales for a minimum of one year prior to the date of sale of the comparable sale, unless otherwise indicated in this report.

7. I selected and used comparable sales that are locationally, physically, and functionally the most similar to the subject property.

8. I have not used comparable sales that were the result of combining a land sale with the contract purchase price of a home that has been built or will be built on the land.

9. I have reported adjustments to the comparable sales that reflect the market's reaction to the differences between the subject property and the comparable sales.

10. I verified, from a disinterested source, all information in this report that was provided by parties who have a financial interest in the sale or financing of the subject property.

11. I have knowledge and experience in appraising this type of property in this market area.

12. I am aware of, and have access to, the necessary and appropriate public and private data sources, such as multiple listing services, tax assessment records, public land records and other such data sources for the area in which the property is located.

13. I obtained the information, estimates, and opinions furnished by other parties and expressed in this appraisal report from reliable sources that I believe to be true and correct.

14. I have taken into consideration the factors that have an impact on value with respect to the subject neighborhood, subject property, and the proximity of the subject property to adverse influences in the development of my opinion of market value. I have noted in this appraisal report any adverse conditions (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) observed during the inspection of the subject property or that I became aware of during the research involved in performing this appraisal. I have considered these adverse conditions in my analysis of the property value, and have reported on the effect of the conditions on the value and marketability of the subject property.

15. I have not knowingly withheld any significant information from this appraisal report and, to the best of my knowledge, all statements and information in this appraisal report are true and correct.

16. I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limiting conditions in this appraisal report.

17. I have no present or prospective interest in the property that is the subject of this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or opinion of market value in this appraisal report on the race, color, religion, sex, age, marital status, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property or on any other basis prohibited by law.

18. My employment and/or compensation for performing this appraisal or any future or anticipated appraisals was not conditioned on any agreement or understanding, written or otherwise, that I would report (or present analysis supporting) a predetermined specific value, a predetermined minimum value, a range or direction in value, a value that favors the cause of any party, or the attainment of a specific result or occurrence of a specific subsequent event (such as approval of a pending mortgage loan application).

19. I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report. If I relied on significant real property appraisal assistance from any individual or individuals in the performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in this appraisal report; therefore, any change made to this appraisal is unauthorized and I will take no responsibility for it.

20. I identified the lender/client in this appraisal report who is the individual, organization, or agent for the organization that ordered and will receive this appraisal report.

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21. The lender/client may disclose or distribute this appraisal report to: the borrower; another lender at the request of the borrower; the mortgagee or its successors and assigns; mortgage insurers; government sponsored enterprises; other secondary market participants; data collection or reporting services; professional appraisal organizations; any department, agency, or instrumentality of the United States; and any state, the District of Columbia, or other jurisdictions; without having to obtain the appraiser's or supervisory appraiser's (if applicable) consent. Such consent must be obtained before this appraisal report may be disclosed or distributed to any other party (including, but not limited to, the public through advertising, public relations, news, sales, or other media).

22. I am aware that any disclosure or distribution of this appraisal report by me or the lender/client may be subject to certain laws and regulations. Further, I am also subject to the provisions of the Uniform Standards of Professional Appraisal Practice that pertain to disclosure or distribution by me.

23. The borrower, another lender at the request of the borrower, the mortgagee or its successors and assigns, mortgage insurers, government sponsored enterprises, and other secondary market participants may rely on this appraisal report as part of any mortgage finance transaction that involves any one or more of these parties.

24. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

25. Any intentional or negligent misrepresentation(s) contained in this appraisal report may result in civil liability and/or criminal penalties including, but not limited to, fine or imprisonment or both under the provisions of Title 18, United States Code, Section 1001, et seq., or similar state laws.

SUPERVISORY APPRAISER'S CERTIFICATION: The Supervisory Appraiser certifies and agrees that:

1. I directly supervised the appraiser for this appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.

2. I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.

3. The appraiser identified in this appraisal report is either a sub-contractor or an employee of the supervisory appraiser (or the appraisal firm), is qualified to perform this appraisal, and is acceptable to perform this appraisal under the applicable state law.

4. This appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.

5. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

APPRAISER

Signature: Gordon Giordano
Name: Gordon Giordano
Company Name: The Appraisal Office
Company Address: PO Box 1329, Fort Bragg, CA 95437
Telephone Number: (707) 964-5800
Email Address: gordy@theappraisaloffice.biz
Date of Signature and Report: 05/07/2013
Effective Date of Appraisal: 04/24/2013
State Certification #: AR018253
or State License #:
or Other (describe): State #:
State: CA
Expiration Date of Certification or License: 10/06/2014

SUPERVISORY APPRAISER (ONLY IF REQUIRED)

Signature:
Name:
Company Name:
Company Address:
Telephone Number:
Email Address:
Date of Signature:
State Certification #:
or State License #:
State:
Expiration Date of Certification or License:

ADDRESS OF PROPERTY APPRAISED
30800 Navarro River Rd
Albion, CA 95410

APPRAISED VALUE OF SUBJECT PROPERTY $ 238,000

LENDER/CLIENT
Name: Valuation Partners
Company Name: Sacramento Credit Union
Company Address: PO Box 2351, Sacramento, CA 95812
Email Address:

SUBJECT PROPERTY

- ☐ Did not inspect subject property
- ☐ Did inspect exterior of subject property from street
  Date of Inspection:
- ☐ Did inspect interior and exterior of subject property
  Date of Inspection:

COMPARABLE SALES

- ☐ Did not inspect exterior of comparable sales from street
- ☐ Did inspect exterior of comparable sales from street
  Date of Inspection:

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Uniform Residential Appraisal Report

4
File # 13-0192

FEATURE	SUBJECT	COMPARABLE SALE #4		COMPARABLE SALE #5		COMPARABLE SALE #6	
Address	30800 Navarro River Rd Albion, CA 95410	31461 Camille Dr Fort Bragg, CA 95437		26800 N Highway 1 Fort Bragg, CA 95437		7867 Marsh Creek Rd Comptche, CA 95427	
Proximity to Subject		15.88 miles N		22.48 miles N		9.13 miles NE	
Sale Price	$		$ 179,000		$ 299,000		$ 339,000
Sale Price/Gross Liv. Area	$ sq.ft.	$ 192.89 sq.ft.		$ 309.52 sq.ft.		$ 318.31 sq.ft.	
Data Source(s)		MLS#23189;DOM 86		MLS#23675;DOM 121		MLS#21226933;DOM 150	
Verification Source(s)		DOC#13719		Active Listing		Pending Sale	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) $ Adjustment	DESCRIPTION	+(-) $ Adjustment	DESCRIPTION	+(-) $ Adjustment
Sales or Financing		REO	0	Listing	0	Listing	0
Concessions		Cash;0	0	Listing;0	0	Listing;0	0
Date of Sale/Time		s09/12;c09/12	0	Active	-14,950	Active	-16,950
Location	N;Rural;	N;Rural;		N;Rural;		N;Rural;	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	17.30 ac	1.09 ac	+34,041	5.80 ac	+24,150	10.00 ac	+15,330
View	N;River/Woods;	N;Woods;	+8,950	N;Woods;	+14,950	N;Creek/Woods	0
Design (Style)	Cabin	Cabin		Bungalow	0	Cabin	
Quality of Construction	Q4	Q4		Q4		Q4	
Actual Age	45	39	0	113	0	~47	0
Condition	C4	C4		C4		C4	
Above Grade Room Count (Total / Bdrms. / Baths)	4 / 2 / 1.0	4 / 2 / 1.0	0	4 / 2 / 1.0	0	4 / 2 / 1.0	0
Gross Living Area	620 sq.ft.	928 sq.ft.	-7,700	966 sq.ft.	-8,650	1,085 sq.ft.	-11,125
Basement & Finished Rooms Below Grade	0sf	0sf		0sf		0sf	
Functional Utility	Good	Good		Good		Good	
Heating/Cooling	Wood/None	EBB/None	0	Wood/None		FAU/None	0
Energy Efficient Items	Code	Code		Code		Code	
Garage/Carport	None	None		None		None	
Porch/Patio/Deck	Patio/Deck	Patio/Deck		Patio/Deck		Patio/Deck	
Misc	None	None		Guest/Outbldgs	-35,000	Guest/Outbldgs	-35,000
Assessor's Parcel #	126-190-01	019-342-19	0	069-060-07	0	125-270-40	0
Net Adjustment (Total)		☒ + ☐ -	$ 35,291	☐ + ☒ -	$ -19,500	☐ + ☒ -	$ -47,745
Adjusted Sale Price of Comparables		Net Adj. 19.7 % Gross Adj. 28.3 %	$ 214,291	Net Adj. 6.5 % Gross Adj. 32.7 %	$ 279,500	Net Adj. 14.1 % Gross Adj. 23.1 %	$ 291,255

SALES COMPARISON APPROACH

Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).

ITEM	SUBJECT	COMPARABLE SALE # 4	COMPARABLE SALE # 5	COMPARABLE SALE # 6
Date of Prior Sale/Transfer	08/22/2003	06/27/2007		02/14/2003
Price of Prior Sale/Transfer	$280,000	$430,000		$350,000
Data Source(s)	FARES,DOC#21989	FARES,DOC#11896	FARES	FARES, DOC#4099
Effective Date of Data Source(s)	04/01/2013	04/01/2013	04/01/2013	04/01/2013

SALE HISTORY

Analysis of prior sale or transfer history of the subject property and comparable sales

ANALYSIS / COMMENTS

Analysis/Comments

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UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

Condition Ratings and Definitions

C1

The improvements have been recently constructed and have not been previously occupied. The entire structure and all components are new and the dwelling features no physical depreciation.

Note: Newly constructed improvements that feature recycled or previously used materials and/or components can be considered new dwellings provided that the dwelling is placed on a 100 percent new foundation and the recycled materials and the recycled components have been rehabilitated/remanufactured into like-new condition. Improvements that have not been previously occupied are not considered "new" if they have any significant physical depreciation (that is, newly constructed dwellings that have been vacant for an extended period of time without adequate maintenance or upkeep).

C2

The improvements feature no deferred maintenance, little or no physical depreciation, and require no repairs. Virtually all building components are new or have been recently repaired, refinished, or rehabilitated. All outdated components and finishes have been updated and/or replaced with components that meet current standards. Dwellings in this category are either almost new or have been recently completely renovated and are similar in condition to new construction.

Note: The improvements represent a relatively new property that is well maintained with no deferred maintenance and little or no physical depreciation, or an older property that has been recently completely renovated.

C3

The improvements are well maintained and feature limited physical depreciation due to normal wear and tear. Some components, but not every major building component, may be updated or recently rehabilitated. The structure has been well maintained.

Note: The improvement is in its first-cycle of replacing short-lived building components (appliances, floor coverings, HVAC, etc.) and is being well maintained. Its estimated effective age is less than its actual age. It also may reflect a property in which the majority of short-lived building components have been replaced but not to the level of a complete renovation.

C4

The improvements feature some minor deferred maintenance and physical deterioration due to normal wear and tear. The dwelling has been adequately maintained and requires only minimal repairs to building components/mechanical systems and cosmetic repairs. All major building components have been adequately maintained and are functionally adequate.

Note: The estimated effective age may be close to or equal to its actual age. It reflects a property in which some of the short-lived building components have been replaced, and some short-lived building components are at or near the end of their physical life expectancy; however, they still function adequately. Most minor repairs have been addressed on an ongoing basis resulting in an adequately maintained property.

C5

The improvements feature obvious deferred maintenance and are in need of some significant repairs. Some building components need repairs, rehabilitation, or updating. The functional utility and overall livability is somewhat diminished due to condition, but the dwelling remains useable and functional as a residence.

Note: Some significant repairs are needed to the improvements due to the lack of adequate maintenance. It reflects a property in which many of its short-lived building components are at the end of or have exceeded their physical life expectancy but remain functional.

C6

The improvements have substantial damage or deferred maintenance with deficiencies or defects that are severe enough to affect the safety, soundness, or structural integrity of the improvements. The improvements are in need of substantial repairs and rehabilitation, including many or most major components.

Note: Substantial repairs are needed to the improvements due to the lack of adequate maintenance or property damage. It reflects a property with conditions severe enough to affect the safety, soundness, or structural integrity of the improvements.

Quality Ratings and Definitions

Q1

Dwellings with this quality rating are usually unique structures that are individually designed by an architect for a specified user. Such residences typically are constructed from detailed architectural plans and specifications and feature an exceptionally high level of workmanship and exceptionally high-grade materials throughout the interior and exterior of the structure. The design features exceptionally high-quality exterior refinements and ornamentation, and exceptionally high-quality interior refinements. The workmanship, materials, and finishes throughout the dwelling are of exceptionally high quality.

Q2

Dwellings with this quality rating are often custom designed for construction on an individual property owner's site. However, dwellings in this quality grade are also found in high-quality tract developments featuring residence constructed from individual plans or from highly modified or upgraded plans. The design features detailed, high quality exterior ornamentation, high-quality interior refinements, and detail. The workmanship, materials, and finishes throughout the dwelling are generally of high or very high quality.

UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

Quality Ratings and Definitions (continued)

Q3

Dwellings with this quality rating are residences of higher quality built from individual or readily available designer plans in above-standard residential tract developments or on an individual property owner's site. The design includes significant exterior ornamentation and interiors that are well finished. The workmanship exceeds acceptable standards and many materials and finishes throughout the dwelling have been upgraded from "stock" standards.

Q4

Dwellings with this quality rating meet or exceed the requirements of applicable building codes. Standard or modified standard building plans are utilized and the design includes adequate fenestration and some exterior ornamentation and interior refinements. Materials, workmanship, finish, and equipment are of stock or builder grade and may feature some upgrades.

Q5

Dwellings with this quality rating feature economy of construction and basic functionality as main considerations. Such dwellings feature a plain design using readily available or basic floor plans featuring minimal fenestration and basic finishes with minimal exterior ornamentation and limited interior detail. These dwellings meet minimum building codes and are constructed with inexpensive, stock materials with limited refinements and upgrades.

Q6

Dwellings with this quality rating are of basic quality and lower cost; some may not be suitable for year-round occupancy. Such dwellings are often built with simple plans or without plans, often utilizing the lowest quality building materials. Such dwellings are often built or expanded by persons who are professionally unskilled or possess only minimal construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or non-existent. Older dwellings may feature one or more substandard or non-conforming additions to the original structure

Definitions of Not Updated, Updated, and Remodeled

Not Updated

Little or no updating or modernization. This description includes, but is not limited to, new homes.

Residential properties of fifteen years of age or less often reflect an original condition with no updating, if no major components have been replaced or updated. Those over fifteen years of age are also considered not updated if the appliances, fixtures, and finishes are predominantly dated. An area that is 'Not Updated' may still be well maintained and fully functional, and this rating does not necessarily imply deferred maintenance or physical/functional deterioration.

Updated

The area of the home has been modified to meet current market expectations. These modifications are limited in terms of both scope and cost.

An updated area of the home should have an improved look and feel, or functional utility. Changes that constitute updates include refurbishment and/or replacing components to meet existing market expectations. Updates do not include significant alterations to the existing structure.

Remodeled

Significant finish and/or structural changes have been made that increase utility and appeal through complete replacement and/or expansion.

A remodeled area reflects fundamental changes that include multiple alterations. These alterations may include some or all of the following: replacement of a major component (cabinet(s), bathtub, or bathroom tile), relocation of plumbing/gas fixtures/appliances, significant structural alterations (relocating walls, and/or the addition of) square footage). This would include a complete gutting and rebuild.

Explanation of Bathroom Count

Three-quarter baths are counted as a full bath in all cases. Quarter baths (baths that feature only a toilet) are not included in the bathroom count. The number of full and half baths is reported by separating the two values using a period, where the full bath count is represented to the left of the period and the half bath count is represented to the right of the period.

Example:
3.2 indicates three full baths and two half baths.

UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

Abbreviations Used in Data Standardization Text

Abbreviation	Full Name	Fields Where This Abbreviation May Appear
ac	Acres	Area, Site
AdjPrk	Adjacent to Park	Location
AdjPwr	Adjacent to Power Lines	Location
A	Adverse	Location & View
ArmLth	Arms Length Sale	Sale or Financing Concessions
ba	Bathroom(s)	Basement & Finished Rooms Below Grade
br	Bedroom	Basement & Finished Rooms Below Grade
B	Beneficial	Location & View
Cash	Cash	Sale or Financing Concessions
CtySky	City View Skyline View	View
CtyStr	City Street View	View
Comm	Commercial Influence	Location
c	Contracted Date	Date of Sale/Time
Conv	Conventional	Sale or Financing Concessions
CrtOrd	Court Ordered Sale	Sale or Financing Concessions
DOM	Days On Market	Data Sources
e	Expiration Date	Date of Sale/Time
Estate	Estate Sale	Sale or Financing Concessions
FHA	Federal Housing Authority	Sale or Financing Concessions
GlfCse	Golf Course	Location
Glfvw	Golf Course View	View
Ind	Industrial	Location & View
in	Interior Only Stairs	Basement & Finished Rooms Below Grade
Lndfl	Landfill	Location
LtdSght	Limited Sight	View
Listing	Listing	Sale or Financing Concessions
Mtn	Mountain View	View
N	Neutral	Location & View
NonArm	Non-Arms Length Sale	Sale or Financing Concessions
BsyRd	Busy Road	Location
o	Other	Basement & Finished Rooms Below Grade
Prk	Park View	View
Pstrl	Pastoral View	View
PwrLn	Power Lines	View
PubTrn	Public Transportation	Location
rr	Recreational (Rec) Room	Basement & Finished Rooms Below Grade
Relo	Relocation Sale	Sale or Financing Concessions
REO	REO Sale	Sale or Financing Concessions
Res	Residential	Location & View
RH	USDA - Rural Housing	Sale or Financing Concessions
s	Settlement Date	Date of Sale/Time
Short	Short Sale	Sale or Financing Concessions
sf	Square Feet	Area, Site, Basement
sqm	Square Meters	Area, Site
Unk	Unknown	Date of Sale/Time
VA	Veterans Administration	Sale or Financing Concessions
w	Withdrawn Date	Date of Sale/Time
wo	Walk Out Basement	Basement & Finished Rooms Below Grade
wu	Walk Up Basement	Basement & Finished Rooms Below Grade
WtrFr	Water Frontage	Location
Wtr	Water View	View
Woods	Woods View	View

Other Appraiser-Defined Abbreviations

Abbreviation	Full Name	Fields Where This Abbreviation May Appear

Market Conditions Addendum to the Appraisal Report

File No. 13-0192

The purpose of this addendum is to provide the lender/client with a clear and accurate understanding of the market trends and conditions prevalent in the subject neighborhood. This is a required addendum for all appraisal reports with an effective date on or after April 1, 2009.

Property Address 30800 Navarro River Rd | City Albion | State CA | ZIP Code 95410

Borrower James Martin

Instructions: The appraiser must use the information required on this form as the basis for his/her conclusions, and must provide support for those conclusions, regarding housing trends and overall market conditions as reported in the Neighborhood section of the appraisal report form. The appraiser must fill in all the information to the extent it is available and reliable and must provide analysis as indicated below. If any required data is unavailable or is considered unreliable, the appraiser must provide an explanation. It is recognized that not all data sources will be able to provide data for the shaded areas below; if it is available, however, the appraiser must include the data in the analysis. If data sources provide the required information as an average instead of the median, the appraiser should report the available figure and identify it as an average. Sales and listings must be properties that compete with the subject property, determined by applying the criteria that would be used by a prospective buyer of the subject property. The appraiser must explain any anomalies in the data, such as seasonal markets, new construction, foreclosures, etc.

MARKET RESEARCH & ANALYSIS

Inventory Analysis	Prior 7-12 Months	Prior 4-6 Months	Current – 3 Months	Overall Trend
Total # of Comparable Sales (Settled)	2	2	0	☐ Increasing ☒ Stable ☐ Declining
Absorption Rate (Total Sales/Months)	0.33	0.67	0	☐ Increasing ☒ Stable ☐ Declining
Total # of Comparable Active Listings	2	3	3	☐ Declining ☒ Stable ☐ Increasing
Months of Housing Supply (Total Listings/Ab.Rate)	6.1	4.5	0	☐ Declining ☒ Stable ☐ Increasing

Median Sale & List Price, DOM, Sale/List %	Prior 7-12 Months	Prior 4-6 Months	Current – 3 Months	Overall Trend
Median Comparable Sale Price	164,450	265,500	0	☐ Increasing ☒ Stable ☐ Declining
Median Comparable Sales Days on Market	151	108	0	☒ Declining ☐ Stable ☐ Increasing
Median Comparable List Price	165,000	280,000	343,350	☒ Increasing ☐ Stable ☐ Declining
Median Comparable Listings Days on Market	156	158	37	☐ Declining ☒ Stable ☐ Increasing
Median Sale Price as % of List Price	98	96	0	☐ Increasing ☐ Stable ☒ Declining
Seller-(developer, builder, etc.)paid financial assistance prevalent? ☐ Yes ☒ No				☐ Declining ☒ Stable ☐ Increasing

Explain in detail the seller concessions trends for the past 12 months (e.g., seller contributions increased from 3% to 5%, increasing use of buydowns, closing costs, condo fees, options, etc.). Seller concessions, although not uncommon, are not prevalent within the subject's market neighborhood. As the market stabilized, Seller concessions became more popular as an incentive to sell properties and to make it easier for Buyers to purchase. More recently, as the market has stabilized and current prices are perceived by the typical buyer to be an excellent value, Seller incentives have decreased.

Are foreclosure sales (REO sales) a factor in the market? ☐ Yes ☒ No If yes, explain (including the trends in listings and sales of foreclosed properties).

There have been few foreclosures in the Subject Market Area. The few bank owned (ie., foreclosed properties) properties that are generally placed on the market and sell at market value. Consequently, foreclosures do not substantially impact the market.

Cite data sources for above information. For the above information we have used BAREIS, the local multiple listing service. Real List, a division of First American Real Estate Information Services, is also a data source used by this appraiser. CMAR Coastal Mendocino Association of Realtors.

Summarize the above information as support for your conclusions in the Neighborhood section of the appraisal report form. If you used any additional information, such as an analysis of pending sales and/or expired and withdrawn listings, to formulate your conclusions, provide both an explanation and support for your conclusions.

Clearly, The Market Conditions Form becomes more reliable as there are more listings and sales. During a listing period many changes can happen. Overpriced properties can be reduced during the listing period and properties can be put into escrow, effectively taken off the market, fall out of escrow and again be offered for sale. In many instances properties will be put on the market substantially over market, "test price" and reduced at a later date. It is not uncommon for a property listed for sale to be in escrow for a substantial amount of the listing period waiting for a potential Buyer to quality for a loan that is eventually declined by the lender with the property put back on the market. Data sources do not take this into account and tend to overstate the days on the market. Subject to the current national economic climate and actions taken by the Federal Reserve, and Congress

CONDO/CO-OP PROJECTS

If the subject is a unit in a condominium or cooperative project, complete the following: Project Name:

Subject Project Data	Prior 7-12 Months	Prior 4-6 Months	Current – 3 Months	Overall Trend
Total # of Comparable Sales (Settled)				☐ Increasing ☐ Stable ☐ Declining
Absorption Rate (Total Sales/Months)				☐ Increasing ☐ Stable ☐ Declining
Total # of Active Comparable Listings				☐ Declining ☐ Stable ☐ Increasing
Months of Unit Supply (Total Listings/Ab.Rate)				☐ Declining ☐ Stable ☐ Increasing

Are foreclosure sales (REO sales) a factor in the project? ☐ Yes ☐ No If yes, indicate the number of REO listings and explain the trends in listings and sales of foreclosed properties.

Summarize the above trends and address the impact on the subject unit and project

APPRAISER

Signature	Signature
Appraiser Name Gordon Giordano	Supervisory Appraiser Name
Company Name The Appraisal Office	Company Name
Company Address PO Box 1328, Fort Bragg, CA 95437	Company Address
State License/Certification # AR018253 State CA	State License/Certification # State
Email Address gordy@theappraisaloffice.biz	Email Address

Form 1004MC2 — "WinTOTAL" appraisal software by a la mode, inc. — 1-800-ALAMODE

Supplemental Addendum

File No. 13-0192

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County Mendocino	State CA	Zip Code 95410	
Lender	Sacramento Credit Union				

SUMMARY APPRAISAL REPORT

This is a summary appraisal report which is intended to comply with the reporting requirements as set forth under Standards Rule 2-2(b) of the Uniform Standards of Professional Appraisal Practice for a summary appraisal report. As such, it presents only summary discussions of the data, reasoning and analysis that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data reasoning and analyses is retained in the appraiser's file. The depth of discussion contained in this report is specific to the needs of the client and to the intended use stated below. The appraiser is not responsible for unauthorized use of this report.

PURPOSE OF APPRAISAL AND LIMITATIONS OF USE

This appraisal has been completed for the purpose of estimating value for a federally related mortgage loan. The real property only is included in the value estimates contained in this appraisal. No value has been given to any personal property.

This appraisal has been prepared for the exclusive benefit of the CLIENT. It may not be used or relied upon by any other party except as expressly authorized by the client. Any party who uses or relies upon any information in this report, without the consent of the preparer or the client, does so at his or her own risk.

AREA DESCRIPTION (continued)

The Albion-Mendocino North Coast residential neighborhood extends from the Pacific Ocean eastward for some two to 15 miles, depending upon the terrain, and from the Navarro River and Highway 128 on the South to Westport and DeHaven Creek on the North, a distance of some 30 miles. Ft. Bragg is the only incorporated city within the area. Albion is a small community to the South of Mendocino and at the mouth of the Mendocino river. The rural residential area extends several miles to the interior with mostly one to five-acre homesites and some larger.

The area is rural residential in style [the City of Ft. Bragg and the Village of Mendocino excepted] and the sizes of the homesites vary considerably. This is typical throughout the area and accepted in the market. Views are the primary contribution to value while the influence of land area is much less. Large parcels, obviously, do have some additional value for the privacy and detachment which they enjoy. There is no public natural gas distribution. Those using gas appliances obtain liquid petroleum gas from several local suppliers. Surface drainage is good through area-wide use of drainage ditches, culverts and natural watercourses.

SALES COMPARISON ANALYSIS (continued)

The small real estate market and the limited number of transactions provide few sales of good comparability. Because of this, appraisals of properties in the area frequently require use of: **(a)** sales needing larger than preferred adjustments, **(b)** sales involving properties more distant from subject than preferred, and **(c)** sales that are older than preferred. **These departures** from preferred practice are frequent, necessary and accepted. Indicated value of subject from the Sales Comparison Approach is $238,000. The market has been thoroughly researched over a radius of 25 miles for sales during the past two years. Since multiple-acre and view homesites have good value, high land/improvement ratios are frequent. The market search included all official recordings through the last recorded date available at time of appraisal. [See Scope of Appraisal for data sources]. **The comparables used are the best available.**

ADJUSTMENTS IN SALES COMPARISON ANALYSIS

Because of the small market comparable sales involving large differences in gross living area were of necessity employed. GLA adjusted at $25.00 per sqft. Gross living areas shown for the comparable sales are estimates based on information from the multiple listing services, county/city tax assessor records, Realtors, buyers, sellers, an in-house data bank or actual measurement. Slight variations in size will have no effect on the estimate of value. Age adjustments are calculated $1,000 per-year straight line depreciation. Adjustments for Design/Appeal and Condition are not made unless entries of 2.5%, 5% or 10% are warranted.

SCOPE OF APPRAISAL

Subject has been physically inspected, measured and observed for quality, condition, updating, amenities and all types of depreciation. Data for comparable sales and the development of site values were obtained from

(1) Realquest On-line Property Data Information Service (formerly FARES);
(2) monthly reports from Experian CD-ROM Property Data Discs (formerly TRW PDD);
(3) full service of the Coastal Mendocino Multiple Listing Service (Ft. Bragg- Mendocino and surrounding areas);
(4) full service of the Sonoma County Multiple Listing Service;
(5) full service of the Coastal Mendocino Cooperating Brokers; (The Sea Ranch- Gualala and surrounding areas);
(6) monthly sales reports from all local real estate brokers,

Supplemental Addendum

File No. 13-0192

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(7) periodic search of county records.
(8) data from cooperating appraisers.

TERMITE AND ENVIRONMENTAL DISCLAIMERS

The existence of termites, beetles, fungus and dry rot which may, or may not, be present on the property, was not observed by me nor do I have any knowledge of the existence of such in or on the property other than as noted in this appraisal.

The value estimated in this report is based upon the assumption that the property is not negatively impacted by the existence of hazardous substances or detrimental environmental conditions. I am not an expert in identification of hazardous substances or detrimental environmental conditions. My routine inspection of and inquiries about the subject property did not develop any information that indicated any apparent significant hazardous substances or detrimental environmental conditions which would affect the subject property negatively. It is possible that tests and inspections made by a qualified hazardous substance and environmental expert would reveal the existence of hazardous materials and environmental conditions on or around the property that would negatively affect its value.

HIDDEN DEFECTS

It is assumed that there are no structural defects hidden by floor or wall coverings or any other hidden or unapparent conditions of the property; that all mechanical equipment and appliances are in good working condition, and that all electrical components and the roofing are in good condition. If the client has any questions regarding these items, is the client's responsibility to order the appropriate inspections. The appraiser does not have the skill or expertise needed to make such inspections. The appraiser assumes no responsibility for these items.

APPRAISAL DATE AND INSPECTION OF SUBJECT

Subject was inspected and the value expressed as of the date set forth in opinion of value in the Reconciliation Section on Page Two. This appraisal report was completed and executed May 6, 2013

• **URAR : Subject - Sale/Listing History Amount, Date, Data Source & Record Number**

(CMAR) Coastal Mendocino Association of Realtors and BAREIS Bay Area Realtors Information Services(Checked May 2, 2013) multiple listing service indicates the subject has not been listed for sale within the past 12 months.

• **URAR : Sales Comparison Analysis - Summary of Sales Comparison Approach**

The comparables are the most recent and most similar sales to the subject . Living area is adjusted at $25/sqft. Sites have similar utility with no agricultural or commercial use and are adjusted by the typical buyer at $2,100/excess acre when the difference is over 1 acre. Age is of little to no significance to the typical buyer with quality and condition considered most important. The subject property is located on the Northern Mendocino County Coast. Residential development of of the area has resulted in non-defined neighborhoods. Generally, development has tended to be random, consisting mostly of single-home construction on a variety of lot sizes. Due to this unstructured development, rural communities exhibit a mixture of housing quality, size and age. It is not at all unusual to find similar market housing scattered throughout the entire region. It is also quite likely that neighboring houses will appeal to very different sectors of the market. Neighborhoods are intertwined and pocket subdivisions are common. In the Fannie Mae Handbook for Appraisers it states: "rural areas often have much less real estate activity than more populated locations and the activity that does take place may be on a wide variety of property types. Thus using the sales comparison approach in rural areas: ....you may use older comparable sales (older than 12 months)...comparable sales that are farther away than is typically desired. It is also noted that rural properties have more primary features than urban and suburban properties and adjustments that exceed lender guidelines are common.

Comp # 1 is on a larger site, with an inferior view, with more living area. Gross adjustments exceed lender guidelines but are not considered excessive in the appraisal of rural properties. Comp # 1 is considered a good indicator of the subject's value. When site size varies it is common for a line adjustment in excess of lender guidelines. Again not excessive in the appraisal of rural property.

Comp # 2 is on a smaller site. Although Comp # 2 is a manufactured home, no adjustment has been made. The typical buyer in the subject's market does not generally adjust for a difference between homes built on site and manufactured homes.

Comp # 3 is on a substantially smaller site, with an inferior view, more living area, and covered parking. Although both net and gross adjustments are in excess of lender guidelines, Comp # 3 is considered a good comparable. When site size varies it is common for a line adjustment in excess of lender guidelines. Again not excessive in the appraisal of rural property

Comp # 4 is on a substantially smaller site which again creates a line adjustment in excess of lender guidelines which is common in the appraisal of rural property, has an inferior view, more living area.

Equal weight is given to the 4 closed sales with the subject fitting into the market at $238,000.

Comp # 5 is an active listing, on a smaller site, with more living area, and a guest studio and multiple outbuildings. Gross adjustments and line adjustment in excess of lender guidelines is common in the appraisal of rural properties.

Supplemental Addendum

File No. 13-0192

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County	Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union				

Comp # 6 is an active listing on a smaller site, with more living area, a guest studio with multiple outbuildings. Line adjustment in excess of lender guidelines is common and accepted in the appraisal of rural properties.

Wood Stove Heat

Wood heating historically has been the favored heating source in the area, since it has been a timber producing region for more than a century. Fire wood is plentiful and should remain so for many years. In addition to the fir, pine and redwood, substantial stands of tan oak exist as carryover from the days when it was used to produce tannin for curing seal skins carried by the sea traders en route from Alaska back to the East Coast and Europe. Wood stove heat is common in residences at all price levels. Many newer homes have forced air heating, usually propane or oil fired, but sometimes electric. Electric baseboard and wall unit heating is the least popular: -1- electricity is expensive, -2- it is inefficient, -3- it lacks the comforting feeling of warmth which radiates from a wood stove, and -4- it is frequently installed for the purpose of satisfying conventional lenders. There are more homes heated solely by wood stove than there are homes heated solely by electric baseboard or wall heaters. Wood stove heat does NOT negatively impact subject.

Our office has not appraised this property in the past 36 months prior to the effective date of this appraisal.

There was a carbone monoxide detector present in the home.

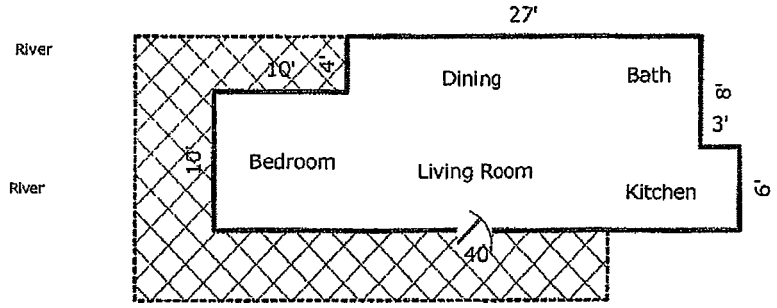
The hot water heater was double strapped.

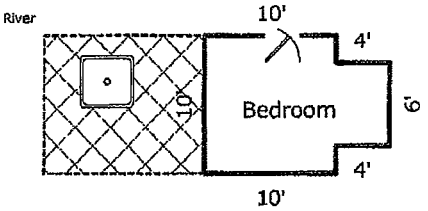
It is this appraisers opinion that the reasonable exposure time for the subject property would be 30-160 days as indicated by the 1004MC form.

Building Sketch (Page - 1)

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County	Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union				

30800 Navarro River Road
Albion, CA 95410





Sketch by Apex Sketch™

Comments:

AREA CALCULATIONS SUMMARY

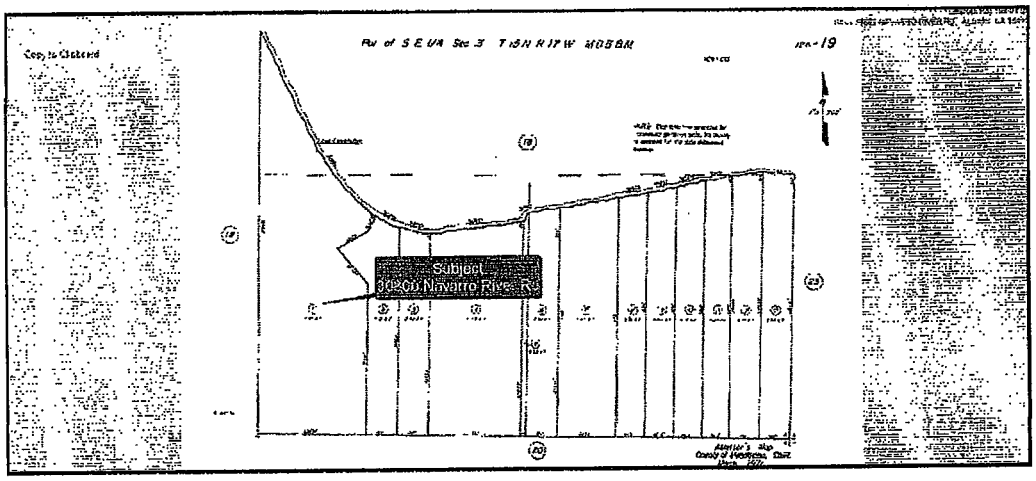
Code	Description	Net Size	Net Totals
GLA1	Residence	496.0	496.0
GLA2	Detached Bedroom	124.0	124.0
P/P	Deck	304.0	
	Deck	120.0	424.0
Net LIVABLE Area	(rounded)		620

LIVING AREA BREAKDOWN

Breakdown			Subtotals
Residence			
27.0	x	4.0	108.0
40.0	x	6.0	240.0
4.0	x	37.0	148.0
Detached Bedroom			
10.0	x	2.0	20.0
14.0	x	6.0	84.0
2.0	x	10.0	20.0
6 Items		(rounded)	620

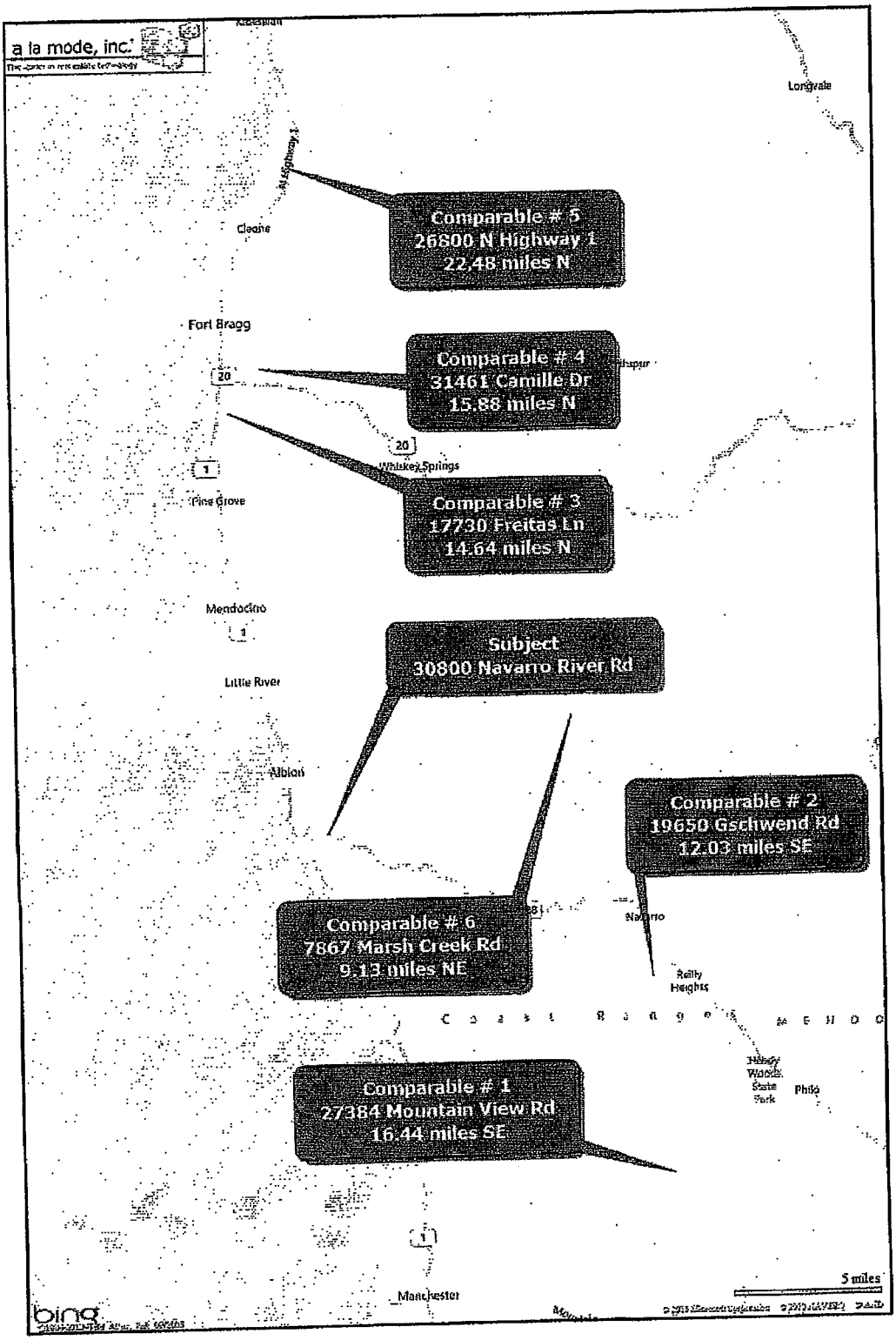
Plat Map

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County	Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union				



Location Map

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County	Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union				



Flood Map

Borrower/Client	James Martin						
Property Address	30800 Navarro River Rd						
City	Albion	County	Mendocino	State	CA	Zip Code	95410
Lender	Sacramento Credit Union						

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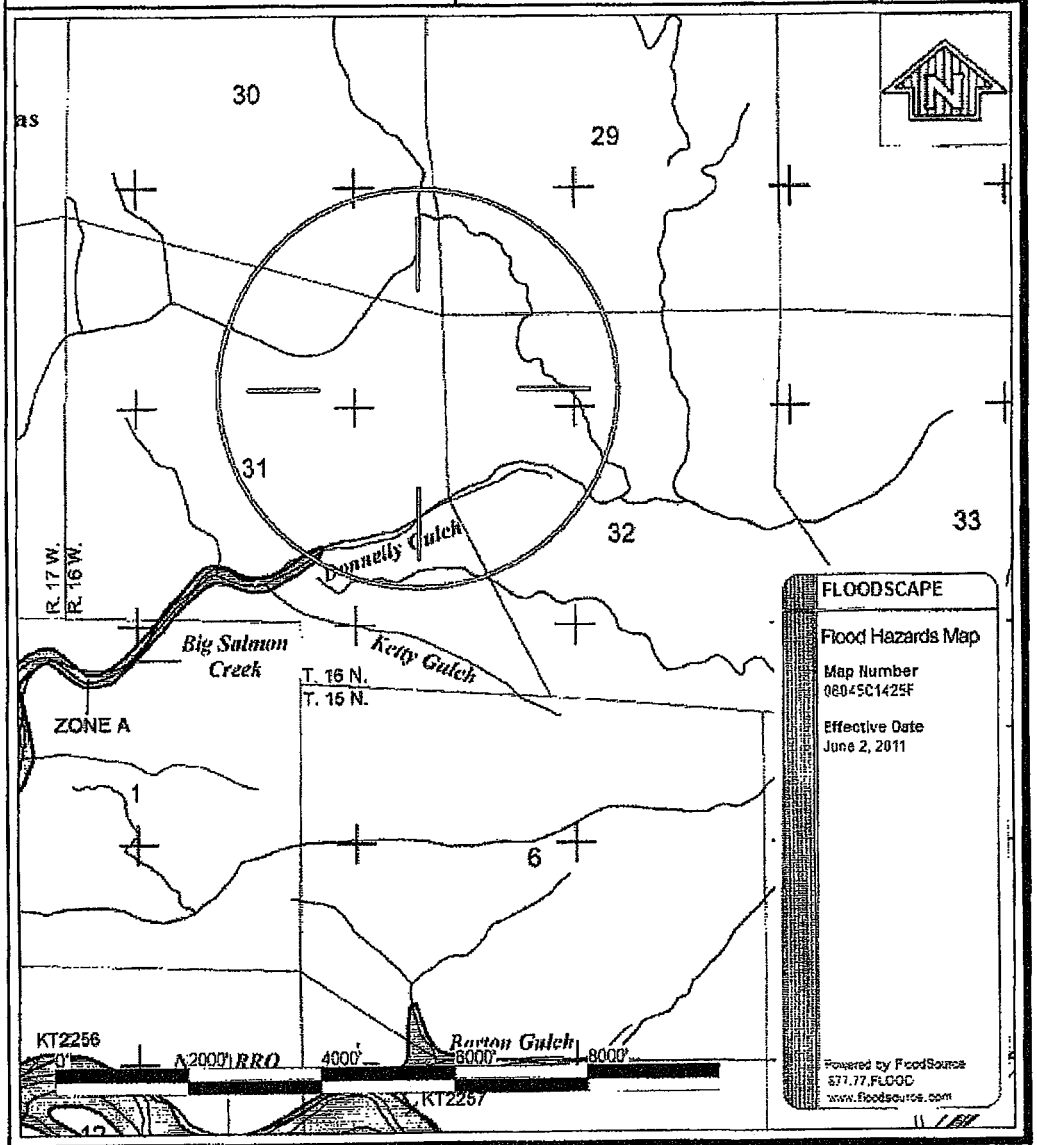
Prepared for:
The Appraisal Office

30800 Navarro River Rd
Albion, CA 95410



© 1999-2012 SourcePress and/or FloodSource Corporations. All rights reserved. Patents 6,631,328 and 6,678,615. Other patents pending. For info: info@floodsource.com.

Subject Photo Page

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County Mendocino	State CA	Zip Code 95410	
Lender	Sacramento Credit Union				

Subject Front

30800 Navarro River Rd

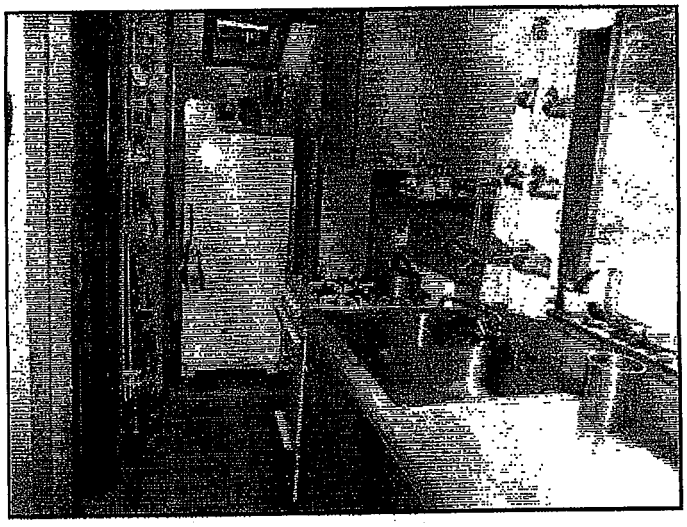
Sales Price	
Gross Living Area	620
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;River/Woods;
Site	17.30 ac
Quality	Q4
Age	45

Subject Rear

Subject Street

Subject Photo Page

Borrower/Client	James Marlin			
Property Address	30800 Navarro River Rd			
City	Albion	County Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union			



Subject Kitchen

30800 Navarro River Rd

Sales Price	
Gross Living Area	620
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;River/Woods;
Site	17.30 ac
Quality	Q4
Age	45

Subject Dining/Living Room

Subject Bath

Subject Photo Page

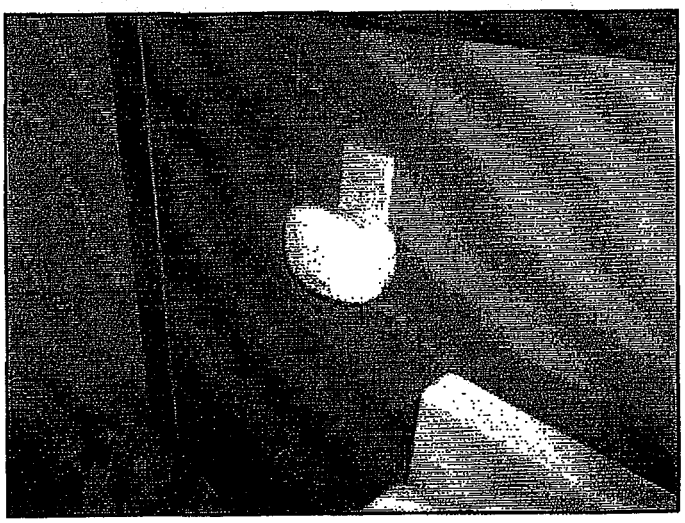
Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County	Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union				

Subject Bedroom

30800 Navarro River Rd

Sales Price	
Gross Living Area	620
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;River/Woods;
Site	17.30 ac
Quality	Q4
Age	45

Detached Bedroom



CO2 Detector

Subject Photo Page

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County Mendocino	State CA	Zip Code 95410	
Lender	Sacramento Credit Union				

Hot Water Heater

30800 Navarro River Rd

Sales Price	
Gross Living Area	620
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;River/Woods;
Site	17.30 ac
Quality	Q4
Age	45

Subject View

Subject Additional View

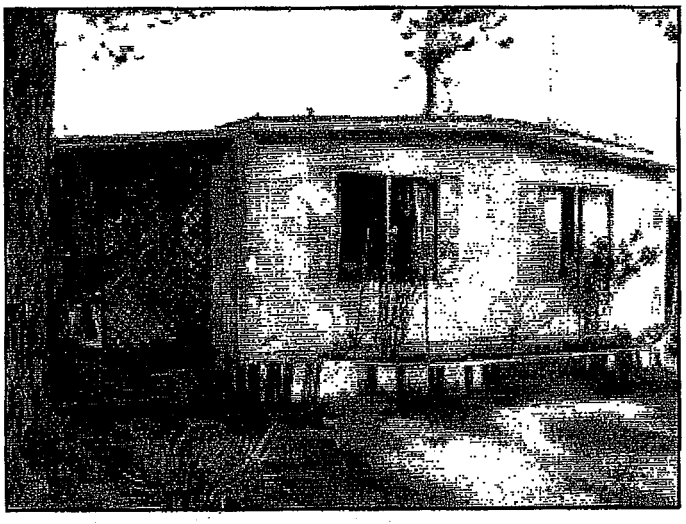
Comparable Photo Page

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County	Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union				

Comparable 1

27384 Mountain View Rd

Prox. to Subject	16.44 miles SE
Sale Price	275,000
Gross Living Area	1,000
Total Rooms	4
Total Bedrooms	1
Total Bathrooms	1.0
Location	N;Rural;
View	N;Woods;
Site	40.00 ac
Quality	Q4
Age	~50



Comparable 2

19650 Gschwend Rd

Prox. to Subject	12.03 miles SE
Sale Price	255,000
Gross Living Area	615
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;Creek/Woods;
Site	10.00 ac
Quality	Q4
Age	34

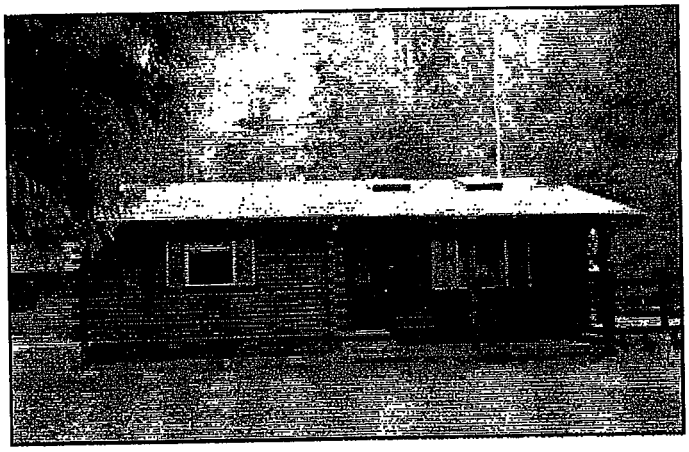
Comparable 3

17730 Freitas Ln

Prox. to Subject	14.64 miles N
Sale Price	185,000
Gross Living Area	896
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;Woods;
Site	1.00 ac
Quality	Q4
Age	58

Comparable Photo Page

Borrower/Client	James Martin				
Property Address	30800 Navarro River Rd				
City	Albion	County	Mendocino	State CA	Zip Code 95410
Lender	Sacramento Credit Union				



Comparable 4

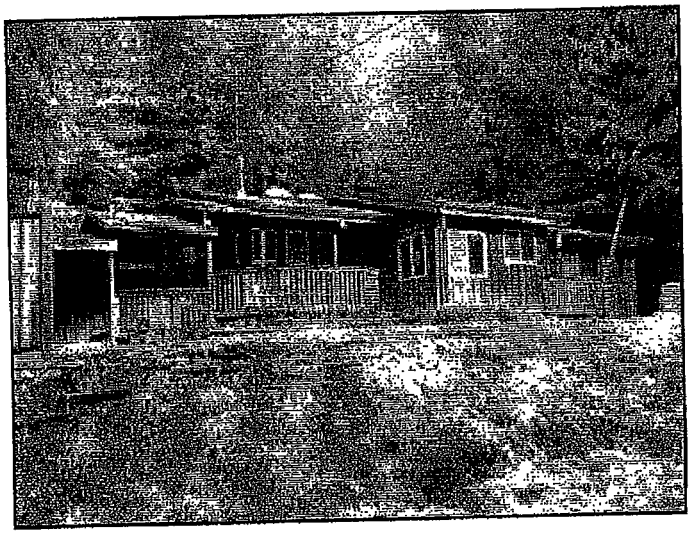
31461 Camille Dr

Prox. to Subject	15.88 miles N
Sales Price	179,000
Gross Living Area	928
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;Woods;
Site	1.09 ac
Quality	Q4
Age	39

Comparable 5

26800 N Highway 1

Prox. to Subject	22.48 miles N
Sales Price	299,000
Gross Living Area	966
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;Woods;
Site	5.80 ac
Quality	Q4
Age	113

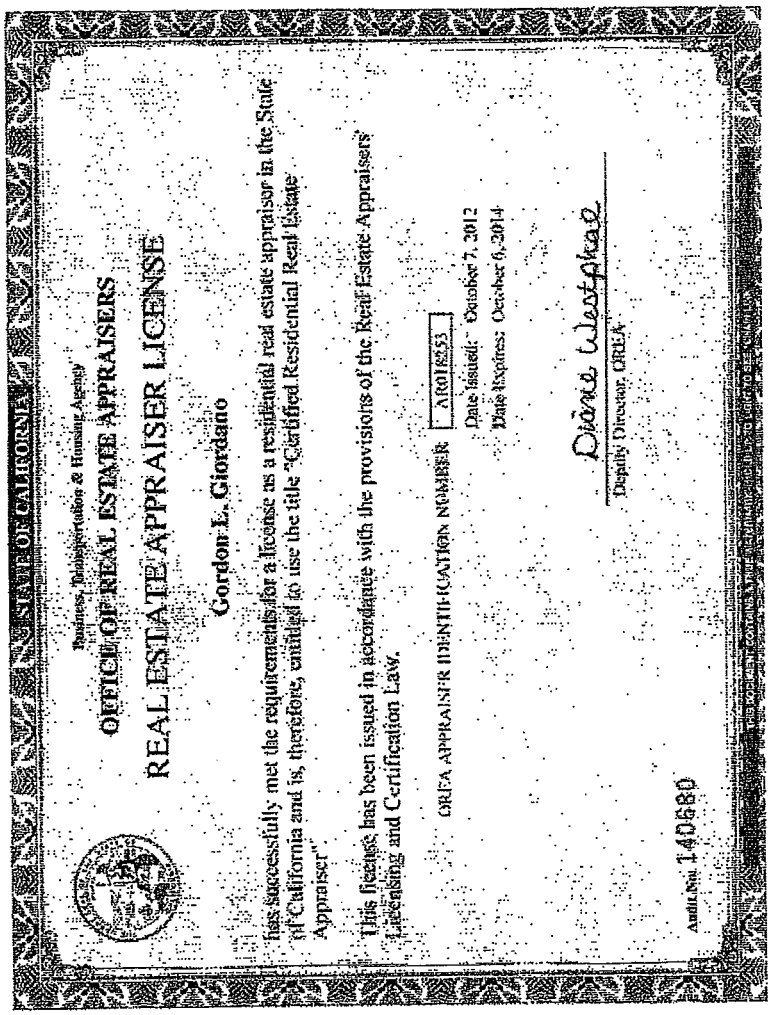


Comparable 6

7867 Marsh Creek Rd

Prox. to Subject	9.13 miles NE
Sales Price	339,000
Gross Living Area	1,065
Total Rooms	4
Total Bedrooms	2
Total Bathrooms	1.0
Location	N;Rural;
View	N;Creek/Woods;
Site	10.00 ac
Quality	Q4
Age	~47

License



STATE OF CALIFORNIA

Business, Transportation & Housing Agency

OFFICE OF REAL ESTATE APPRAISERS

REAL ESTATE APPRAISER LICENSE

Gordon L. Giordano

has successfully met the requirements for a license as a residential real estate appraiser in the State of California and is, therefore, entitled to use the title "Certified Residential Real Estate Appraiser".

This license has been issued in accordance with the provisions of the Real Estate Appraisers' Licensing and Certification Law.

OREA APPRAISER IDENTIFICATION NUMBER AR018253

Date Issued: October 7, 2012

Date Expires: October 6, 2014

Diane Westphal

Deputy Director, OREA

Audit No. 140680

E&O

GeneralStar

General Star National Insurance Company
P O Box 10360 (Attn: GSN)
Stamford, Connecticut 06904

REAL ESTATE APPRAISERS ERRORS & OMISSIONS INSURANCE POLICY

DECLARATIONS PAGE

This is a claims made and reported policy. Please read this policy and all endorsements and attachments carefully.

Policy Number: NJA858968A Renewal of Number: NJA858968

1. NAMED INSURED: Gordon Giordano
   STREET ADDRESS:
   18920 Timberpointe Drive

   Fort Bragg, CA 95437

2. POLICY PERIOD: Inception Date: 03/22/2013 Expiration Date: 03/22/2014
   Effective 12:01 a.m. Standard Time at the address of the Named Insured.

3. LIMITS OF LIABILITY:
   Each Claim: $1,000,000
   Aggregate: $1,000,000
   Claim Expenses have a separate Limit of Liability:
   Each Claim: $1,000,000
   Aggregate: $1,000,000

4. DEDUCTIBLE: Each Claim: $0 Aggregate: $0

5. RETROACTIVE DATE: Unlimited
   If a date is indicated, this policy will not provide coverage for any Claim arising out of any act, error, omission or personal injury which occurred before such date.

6. ANNUAL PREMIUM: $1045.00

TOTAL Premium and Taxes/Surcharge : $1045.00

7. ENDORSEMENTS:
   This policy is made and accepted subject to the printed policy form together with the following form(s) or endorsement(s).
   AP 00 0001 (06/11), AP 04 0001 (06/11), AP 21 0001 (06/11), AP 27 0004 (06/11), AP 21 0002 (06/11), AP 01 0004CA (06/11), AP 20 0001 (06/11), AP 08 0005CA (06/2011),

8. PRODUCER NAME: Marsh U. S. Consumer
   STREET ADDRESS: 12421 Meredith Drive
   Urbandale, IA 50398

Authorized Representative

Producer Code: 26460 Class Code: 73128
Date: 02/26/2013
AP 10 0001 06 11 © Copyright 2011, General Star Management Company, Stamford, CT

RECEIVED
JAN 11 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Cody C. Cinnamon has properly and timely filed an application (14-040) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Parcel Number: 008-070-15

2. The full value of the above-described property is reduced to: Land: $133,202
   Improvements: $262,798
   TOTAL: $396,000

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Reduction in value warranted due to available comparable sales data.

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 9th day of January, 2016 at Fort Bragg, California.

Cody Cinnamon
Applicant/Authorized Agent

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
Cody Cinnamon
330 Perkins Way
Fort Bragg, CA 95437
RE: Assessor's Parcel No./Account No. 8070150004
Protest/Application No.: 14-040

AGENT:

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO BOARD OF SUPERVISORS NOV 2 1 2014 EXECUTIVE OFFICE UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 14-040
Application Received On: 11/21/14
By: Sukhmani Purewal

C: Assessor w/no attachment

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $465 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
CINNAMON CODY C
STREET ADDRESS/P.O. BOX NUMBER (*MUST be applicant's mailing address*)
330 PERKINS WAY
CITY: FORT BRAGG | STATE: CA | ZIP CODE: 95437
DAYTIME PHONE: 916 996-9788 | ALTERNATE PHONE: ( ) N/A | FAX NUMBER: ( ) N/A
E-MAIL ADDRESS
codycc@att.net

2. AGENT OR ATTORNEY FOR APPLICANT
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
STREET ADDRESS/P.O. BOX NUMBER (*MUST be applicant's mailing address*)
CITY | STATE | ZIP CODE
DAYTIME PHONE ( ) | ALTERNATE PHONE ( ) | FAX NUMBER ( )
E-MAIL ADDRESS

AGENT'S AUTHORIZATION
If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).
PRINT NAME OF AGENCY
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.
SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE
TITLE | DATE

3. PROPERTY IDENTIFICATION INFORMATION
SECURED ASSESSOR'S PARCEL NUMBER
008 070 15 00 04
UNSECURED ACCOUNT/TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION
330 PERKINS WAY
FORT BRAGG CA
95437

PROPERTY TYPE:
☒ Single-Family Residence/Condo/Townhouse
☐ Apartments (number of Unites _____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other _____
☐ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☐ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	133 202		
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	312 512		
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	445 714	396,000	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS
☒ Regular Assessment – Value as of January 1 of the current year
☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____
☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of _____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☒ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity. MARKET DECLINE
E. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
☐ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
☒ I. **Other:** Explain below or attach explanation. MARKET DECLINE

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____ who has been retained by the applicant and has been authorized by that person to file this application.
SIGNATURE: Cody Cinnamon | SIGNED AT CITY: Fort Bragg CA | STATE | DATE: 11/21/14
NAME AND TITLE *(please type or print)*
☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-141) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-000

2. The full value of the above-described property is reduced to: Personal Property: $95,519

   TOTAL: $95,519

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV, LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-000
Protest/Application No.: 12-141

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-015717-000
Protest/Application No. 12-141

AGENT:
Pillsbury, Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012
EXECUTIVE OFFICE

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-141
Application Received On: Dec 3, 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing application for changed assessment. Failure to complete this application m result in rejection of the application and/or denial of the appeal. Applica should be prepared to submit additional information if request by the assesso at the time of the hearing. Failure to provide information the appeals bo considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE
[signature]

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-000

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONL
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	167,967	10,078	
TOTAL	167,967	10,078	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIOD

■ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill.
Date of Notice or Tax Bill _____ ROLL YEAR

☐ Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ■ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

■ G. **Classification:** Assessor's classification and/or allocation of value of propert incorrect.

H: **Appeal after an Audit:** MUST include description of each property issues be appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incor

■ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not request

8. ■ **YES** ☐ **NO** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, co and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on th property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
[signature]	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Aff

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

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8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3278	034-0015717-000	076-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				JPT#245
IMPROVEMENTS				
OTHER PERSONAL	167,967	167,967		
TOTAL	167,967	167,967		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		167,967	1.123	1,886.25
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				1,886.25

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV LLC
DBA DIRECTV LLC
CA/LA2/A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00243

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

DEC 03 2012
EXECUTIVE OFFICE

THEDIRECTVGROUP

November 27, 2012

Sent via Certified Mail Return Receipt Requested

Mendocino County
Assessment Appeals, Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Re: DIRECTV, LLC
2012-13 Application(s) for Changed Assessment

Dear Clerk of the Assessment Appeals Board,

Enclosed please find "Application(s) for Changed Assessment" appealing DIRECTV's 2012-13 property taxes and a check for the corresponding filing fee. Attached to each Application is the associated tax bill as well as an attachment explaining Section 6 Box I.

Once the enclosed has been processed and appeal numbers assigned, please use the enclosed self-addressed prepaid envelope to return a copy of the file stamped appeals.
Should you have any questions or need additional information, please feel free to contact me at (310) 964-0755.

Sincerely,

Sam C. Ang
Director, Taxes

Enclosures

2250 East Imperial Highway • CA/LA2/MS A130 • El Segundo, CA 90245
Phone 310 964 2137 • Fax 310 964 0746

cc: Mr. Lawrence Hoenig, Pillsbury Winthrop Shaw Pittman LLP w/encs.
Ms. Breann Robowski, Pillsbury Winthrop Shaw Pittman LLP w/encs.

DEC 03 2012

2250 East Imperial Highway • CA/LA2/MS A130 • El Segundo, CA 90245
Phone 310 964 2137 • Fax 310 964 0746

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-142) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-001

2. The full value of the above-described property is reduced to: Personal Property: $201,649

   TOTAL: $201,649

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-001
Protest/Application No.: 12-142

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-015717-001
Protest/Application No.: 12-142

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-142
Application Received On: [illegible]
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
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Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

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is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE: Director of Taxation
DATE: 11/27/12

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SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-001

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

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- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	349,128	20,947	
TOTAL	349,128	20,947	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

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☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill.
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Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

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■ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant") (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

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MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5562	034-0015717-001	154-020

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	349,128	349,128		
TOTAL	349,128	349,128		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		349,128	1.144	3,994.01
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				3,994.01

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00279
61
7 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-143) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-002

2. The full value of the above-described property is reduced to: Personal Property: $98,059

   TOTAL: $98,059

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-002
Protest/Application No.: 12-143

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

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2250 E. Imperial Highway CA/LA2/A130
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Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
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December 11, 2015

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- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-143
Application Received On: Dec 4, 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION OFFICER/AUTHORIZED EMPLOYEE

TITLE: Director of Taxation
DATE: 11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-002

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ☒ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	174,057	10,443	
TOTAL	174,057	10,443	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

☐ Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☒ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect

☒ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correc and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE | SIGNED AT CITY El Segundo STATE CA | DATE 11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affecte

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4988	034-0015717-002	153-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	174,057	174,057		
TOTAL	174,057	174,057		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		174,057	1.043	1,815.41
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				1,815.41

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00283
61
11 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

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RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

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   Assessor's Account Number: 034-0015717-003

2. The full value of the above-described property is reduced to: Personal Property: $23,168

   TOTAL: $23,168

   (*Includes 10% penalty per SEC 463 R&T Code.)

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This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No/Account No. 034-001571-003
Protest Application No.: 12-144

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

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2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
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Protest/Application No.: 12-144

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Lawrence Hoenig
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CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-144
Application Received On: DEC 13 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-003

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ☒ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	43,167	2,590	
TOTAL	43,167	2,590	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

☐ Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☒ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H: **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4785	034-0015717-003	131-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	43,167	43,167		
TOTAL	43,167	43,167		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		43,167	1.023	441.59
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				441.59

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00282
61
10 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-145) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-004

2. The full value of the above-described property is reduced to: Personal Property: $20,273

   TOTAL: $20,273

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-004
Protest/Application No.: 12-145

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
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Protest/Application No.: 12-145

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Lawrence Hoenig
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DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-145
Application Received On: Dec. 3, 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

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is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION OFFICER/AUTHORIZED EMPLOYEE
[signature]

TITLE	DATE
Director of Taxation	11/27/12

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PROPERTY ADDRESS OR LOCATION
Cable TV Systems

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- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☐ No

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LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	35,468	2,128	
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PENALTIES			

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IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

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Attach 2 copies of Notice of Tax Bill
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See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ **YES** ☐ **NO** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
[signature]	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(l) ("Other")

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SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
2672	034-0015717-004	052-006

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	35,468	35,468		
TOTAL	35,468	35,468		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		35,468	1.045	370.62
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				370.62

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00274
61
2 - 13

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NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-146) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-005

2. The full value of the above-described property is reduced to: Personal Property: $33,710

   TOTAL: $33,710

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo CA 90245
RE: Assessor's Parcel No/ Account No: 034-001571-005
Protest Application No.: 12-146

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
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MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-146
Application Received On: Dec 3 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing application for changed assessment. Failure to complete this application result in rejection of the application and/or denial of the appeal. Applic should be prepared to submit additional information if request by the assess at the time of the hearing. Failure to provide information the appeals b considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-005

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ☒ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALE BOARD USE O
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	62,066	3,723	
TOTAL	62,066	3,723	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIOI

☒ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

☐ Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☒ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description o those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of prope incorrect.

H: **Appeal after an Audit:** MUST include description of each property issues b appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is inc

☒ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not reques

8. ☒ **YES** ☐ **NO** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, c and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT	CITY	STATE	DATE
		El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Af

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
6693	034-0015717-005	155-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	62,066	62,066		
TOTAL	62,066	62,066		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		62,066	1.092	677.75
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				677.75

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00285
61
13 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

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RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-147) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-006

2. The full value of the above-described property is reduced to: Personal Property: $38,494

   TOTAL: $38,494

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-006
Protest/Application No. 12-147

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

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Protest/Application No.: 12-147

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December 11, 2015

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- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-147
Application Received On: Dec 3, 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-006

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ☒ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	67,340	4,040	
TOTAL	67,340	4,040	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill.
Date of Notice or Tax Bill _____ ROLL YEAR

☐ Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☒ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H: **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **YES** ☐ **NO** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4040	034-0015717-006	104-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	67,340	67,340		
. TOTAL	67,340	67,340		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		67,340	1.111	748.14
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				748.14

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00277
61
5 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-148) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-007

2. The full value of the above-described property is reduced to: Personal Property: $15,881

   TOTAL: $15,881

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-007
Protest/Application No.: 12-148

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

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APPLICANT/APPELLANT:
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2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
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Protest/Application No. 12-148

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Lawrence Hoenig
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Palo Alto, CA 94304

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- Application Withdrawal Form
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MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-148
Application Received On: [illegible]
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

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TITLE	DATE
Director of Taxation	11/27/12

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UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-007

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

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- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
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- ☐ Agricultural
- ☐ Other _____
- ■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

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LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	29,569	1,774	
TOTAL	29,569	1,774	
PENALTIES			

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IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

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Attach 2 copies of Notice of Tax Bill.
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■ I. **Other:** Explain below or attach explanation.
See Attachment

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8. ■ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

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SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affect

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

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FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3014	034-0015717-007	053-008

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	29,569	29,569		
TOTAL	29,569	29,569		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		29,569	1.085	320.82
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				320.82

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00275
61
3 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-149) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-008

2. The full value of the above-described property is reduced to: Personal Property: $13,610

   TOTAL: $13,610

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo CA 90245
RE: Assessor's Parcel No/ Account No. 034-001717-008
Protest/Application No: 12-149

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
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Protest Application No.: 12-149

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Lawrence Hoenig
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Palo Alto, CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No: 12-149
Application Received On: Dec. 3, 2012
By: [illegible]

C. ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE
[signature]

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-008

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ☒ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	24,662	1,479	
TOTAL	24,662	1,479	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment – Value as of January 1 of the current year See Attached Bill Bill ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

☐ Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☒ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H: **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **YES** ☐ **NO** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
[signature]	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
6071	034-0015717-008	154-072

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	24,662	24,662		
TOTAL	24,662	24,662		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		24,662	1.145	282.37
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				282.37

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00284
61
12 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

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EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-150) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-009

2. The full value of the above-described property is reduced to: Personal Property: $20,777

   TOTAL: $20,777

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-009
Protest/Application No. 12-150

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-009
Protest/Application No.: 12-150

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012

For Clerk's Use Only
Application No. 12-156
Application Received On: Dec 3 2012
By:

C: ASSESSOR W/ ATTACHMENTS

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-009

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	37,575	2,254	
TOTAL	37,575	2,254	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

☐ Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ■ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H: **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

■ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4611	034-0015717-009	105-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	37,575	37,575		
TOTAL	37,575	37,575		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		37,575	1.012	380.25
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				380.25

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00278
61
6 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-151) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-010

2. The full value of the above-described property is reduced to: Personal Property: $6,022

   TOTAL: $6,022

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-010
Protest/Application No.: 12-151

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-010
Protest/Application No.: 12-151

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Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
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- Application Withdrawal Form
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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012
EXECUTIVE OFFICE

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-151
Application Received On: Dec. 3, 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

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SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE
[signature]

TITLE	DATE
Director of Taxation	11/27/12

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UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-010

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Cable TV Systems

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- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

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LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	11,320	679	
TOTAL	11,320	679	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill
ROLL YEAR

☐ Supplemental Assessment
Attach 2 copies of Notice of Tax Bill.
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See Attachment

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8. ■ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

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SIGNATURE	SIGNED AT CITY	STATE	DATE
[signature]	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affe

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

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FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3989	034-0015717-010	103-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	11,320	11,320		
TOTAL	11,320	11,320		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		11,320	1.038	117.49
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				117.49

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00276
61
4 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
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LOCATION:

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-152) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-011

2. The full value of the above-described property is reduced to: Personal Property: $10,301

   TOTAL: $10,301

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/AI30
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-011
Protest/Application No.: 12-152

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

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ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

DEC 03 2012

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-152
Application Received On: Dec. 3, 2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENT

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
10) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE
Sam C. Ang

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER
034-0015717-011

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial
- ☐ Vacant Land
- ☐ Agricultural
- ☐ Other _____
- ■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	18,885	1,133	
TOTAL	18,885	1,133	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment – Value as of January 1 of the current year — See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ■ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H: **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

■ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
Sam C. Ang	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
564	034-0015717-011	002-000

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	18,885	18,885		
TOTAL	18,885	18,885		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		18,885	1.045	197.34
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				197.34

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00273
61
1 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

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RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

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   TOTAL: $16,680

   (*Includes 10% penalty per SEC 463 R&T Code.)

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This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:	AGENT:
DIRECTV LLC	Pillsbury Winthrop Shaw Pittman
2250 E. Imperial Highway CA/LA2/A130	LLP
El Segundo, CA 90245	Lawrence Hoenig
RE: Assessor's Parcel No./Account No. 034-0015717-012	2550 Hanover Street
Protest/Application No. 12-153	Palo Alto, CA 94304

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DATE NOTICE MAILED:	CARMEL J. ANGELO
December 11, 2015	CLERK OF THE BOARD
ENCLOSURES:	
▪ Application for Changed Assessment Instructions	Deputy
▪ Application Withdrawal Form	
▪ Application Postponement Form	

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

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DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001717-012
Protest/Application No.: 12-153

AGENT:
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Lawrence Hoenig
2550 Hanover Street
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DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
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MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 12-153
Application Received On: Dec. 3, 2012
By: TM

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2250 E. Imperial Highway CA/LA2/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	( )	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY
L. Hoenig; Pillsbury Winthrop LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/27/12

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

UNSECURED ACCOUNT/TAX BILL NUMBER 034-0015717-012

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial ☐ Vacant Land
- ☐ Agricultural ☐ Other _____
- ☒ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONI
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	32,182	1,930	
TOTAL	32,182	1,930	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIOD

☒ Regular Assessment – Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
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☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☒ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of propert incorrect.

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- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incon

☒ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not request

8. ☒ **YES** ☐ **NO** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, cor and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on th property—"The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affe

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2012 TO JUNE 30, 2013

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4704	034-0015717-012	112-005

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	32,182	32,182		
TOTAL	32,182	32,182		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		32,182	1.023	329.22
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				329.22

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00281
61
9 - 13

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2012, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1 1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2012 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (12-154) reduction in assessment for the 2012-13 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-013

2. The full value of the above-described property is reduced to: Personal Property: $46,660

   TOTAL: $46,660

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-013
Protest/Application No.: 12-154

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015 ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	CARMEL J. ANGELO CLERK OF THE BOARD Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

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2250 E. Imperial Highway CA/LA2/A130
El Segundo, CA 90245
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Protest/Application No.: 12-154

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Lawrence Hoenig
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Palo Alto, CA 94304

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ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only
Application No. 12-154
Application Received On: 11/27/2012
By: [illegible]

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

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TITLE	DATE
Director of Taxation	11/27/12

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UNSECURED ACCOUNT/TAX BILL NUMBER 034-0015717-013

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Cable TV Systems

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- ☐ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial ☐ Vacant Land
- ☐ Agricultural ☐ Other _____
- ☒ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	84,988	5,099	
TOTAL	84,988	5,099	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

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Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____ ROLL YEAR

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☒ I. **Other:** Explain below or attach explanation.
See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, corre and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"); (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo	CA	11/27/12

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affect

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

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SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 463-4321

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5776	034-0015717-013	154-028

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	84,988	84,988		
TOTAL	84,988	84,988		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		84,988	1.144	972.25
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				972.25

ASSESSED TO ▼
ON JANUARY 1, 2012
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

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LOCATION:

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TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID **FOR ANY REASON**, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

ASSESSMENT APPEALS BOARD
EXTENSION OF TIME

MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) 12-141 through 12-154 for the reduction in assessment for the 2012 regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

The mutually agreed upon appeal hearing extension date is an indefinite waiver subject to termination by either party with a 120 days written notice. The waiver shall expire on the 121st day following service of the termination notice. Service shall be deemed complete as of the date the notice is postmarked.

This extension of time is executed on the ____ day of the month of _____, 2014, at _____.

Applicant/Authorized Agent — Date: March 4, 2014
Lawrence L. Hoenig
Attorney Agent for DIRECTV
Pillsbury Winthrop Shaw Pittman LLP
Executed in Palo Alto, California.

Susan Ranochak, Assessor — Date: 9/25/14

Douglas L. Losak, Acting County Counsel — Date: 9-29-14

Bill Barksdale, Chair, Assessment Appeals Board — Date: 9-29-14

Attest: Carmel J. Angelo, Clerk of the Board — Date: 9/25/14

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

pillsbury

Pillsbury Winthrop Shaw Pittman LLP
2550 Hanover Street | Palo Alto, CA 94304-1115 | tel 650.233.4500 | fax 650.233.4545

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2014 MAR 7 AM 11 05
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

Lawrence L. Hoenig
tel 650.233.4525
lhoenig@pillsburylaw.com

March 4, 2014

ORIGINAL VIA CERTIFIED MAIL RETURN RECEIPT

COPIES VIA ELECTRONIC EMAIL

Assessment Appeals Board
County of Mendocino
Attn: Clerk Tim Mitchell
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Re: DIRECTV, LLC – Application Nos. 12-141 through 12-154 (2012 Regular Roll Appeals) and 13-058 through 13-071 (2013 Regular Roll Appeals); Request to Place Appeals on Hold Pending Resolution by the State Board of Equalization; Submission of Revenue & Taxation Code § 1604(c) Time Waivers

Dear Mr. Mitchell:

This letter is written on behalf of DIRECTV, LLC ("DIRECTV" or the "Company") to request that the above-listed appeals be placed on hold until the State Board of Equalization has made a final decision on DIRECTV's pending petition and any amendments to Assessors' Handbook § 581 have been adopted. Assessor Susan Ranochak is in agreement with this request. In support of this request, enclosed please find Revenue & Taxation Code § 1604(c) waivers, indefinitely waiving the time for hearing on these appeals. Please note that this request is anticipatory as these appeals are not currently set for hearing.

The subject appeals challenge the valuation of the Company's set-top boxes, which it leases out to its customers. Given that DIRECTV has appeals pending for several tax years in nearly every county across California, the Company believes that this issue is

best resolved at the state level. As such, the Company has formally requested that the State Board of Equalization ("BOE") approve such a statewide solution by either:

1. Revising the text of Assessors' Handbook § 581 ("AH581") to include set-top boxes in the definition of non-production personal computers such that set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

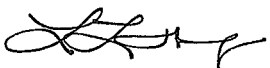
2. Adopting a valuation table specific to set-top boxes based on the study already performed by an independent valuation expert.

DIRECTV also commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with our petition in March 2013. Since that time, DIRECTV has been working with certain assessor offices, who profess to have statistical expertise, to come up with a satisfactory statewide solution. Placing these appeals on hold will provide DIRECTV an opportunity to continue its work towards a universal resolution, which hopefully will alleviate the need for hearings on the appeals pending at the county level.

Please confirm receipt and advise whether these appeals have been placed on hold. Feel free to call me at (650) 233-4525 or my associate, Ms. Breann Robowski, at (650) 233-4874 with any questions.

Thank you for your time and attention to this matter.

Very truly yours,



Lawrence L. Hoenig

Enclosure (R&TC § 1604(c) Time Waivers for 2012 & 2013)

cc: Mr. Tim Mitchell, Mendocino County Assessment Appeals Board

Ms. Susan Ranochak, Mendocino County Assessor's Office

Mr. Brian Smith; Mr. Samson Ang; Ms. Evelyn Marin;
Ms. Tasha Anderson; Ms. Martha Villamor and Ms. Marie Finnell
DIRECTV

Ms. Dianne Sweeney and Ms. Breann Robowski
Pillsbury Winthrop Shaw Pittman LLP

set-top boxes would be valued using the personal computer valuation factors found in AH 581's Table 7; or

2. Adopting a valuation table specific to set-top boxes based on the study already performed by an independent valuation expert.

Thus, in support of the second alternative listed above, DIRECTV commissioned an expert to conduct a detailed valuation study to determine the appropriate valuation of set-top boxes (if the BOE does not approve the requested personal computer treatment). As referenced above, such study has been completed and was recently submitted to the BOE.

A long term continuance will provide DIRECTV an opportunity to work towards a universal resolution, which hopefully will alleviate the need for resolution of all the appeals pending at the county level. Additionally, a long term continuance is necessary in that DIRECTV's outside expert is unavailable through September 10, 2013.

Please confirm receipt of this request and advise whether a continuance to no earlier than March 2014 has been granted. Feel free to call me at (650) 233-4525 or my associate, Ms. Breann Robowski, at (650) 233-4874 with any questions.

Thank you for your time and attention to this matter.

Very truly yours,

Lawrence L. Hoenig

cc: Mr. Samson C. Ang, DIRECTV
Ms. Tasha Anderson, DIRECTV

Ms. Breann E. Robowski, Pillsbury Winthrop Shaw Pittman LLP

ASSESSMENT APPEALS BOARD
APPLICATION POSTPONEMENT

MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby request a continuance of the following application(s) for changed assessment:
(To be completed by Applicant)

NAME: DIRECTV, LLC

ADDRESS: 2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245

APN/ACCOUNT NO./: 034-0015717-000 through 034-0015717-013

TAX YEAR PROTESTED: 2012

TYPE OF ASSESSMENT: [X] REGULAR [ ] SUPPLEMENTAL [ ] OTHER:

PROTEST/APPLICATION NO.: (Application Nos. 12-141 through 12-154)

DATE: August 13, 2013

APPLICANT'S SIGNATURE *(Original Required)*
Lawrence L. Hoenig, Attorney Agent
Pillsbury Winthrop Shaw Pittman LLP

*See attached August 13, 2013 cover letter requesting a long-term continuance until at least April 2013.

ASSESSMENT APPEALS BOARD
EXTENSION OF TIME

MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) 13-058 through 13-071 for the reduction in assessment for the 2013 regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

The mutually agreed upon appeal hearing extension date is an indefinite waiver subject to termination by either party with a 120 days written notice. The waiver shall expire on the 121st day following service of the termination notice. Service shall be deemed complete as of the date the notice is postmarked.

This extension of time is executed on the ____ day of the month of _____, 2014, at _____.

Date: March 4, 2014
Executed in Palo Alto, California.

Applicant/Authorized Agent Lawrence L. Hoenig
Attorney Agent for DIRECTV
Pillsbury Winthrop Shaw Pittman LLP

Date: 9/25/14

Susan Ranochak, Assessor

Date: 9-29-14

Douglas L. Losak, Acting County Counsel

Date: 9-29-14

Bill Barksdale, Chair, Assessment Appeals Board

DEPUTY

Date: 9/25/14

Attest: Carmel J. Angelo, Clerk of the Board

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-058) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-000

   77,500 BR

2. The full value of the above-described property is reduced to: Personal Property: ~~$77,000~~

   77,500 BR

   TOTAL: ~~$77,000~~

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-000
Protest/Application No.: 13-058

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015 ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	CARMEL J. ANGELO CLERK OF THE BOARD Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-000
Protest/Application No.: 13-058

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 19

CLERK OF THE BOARD
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 13-058
Application Received On: 12/4/13
By: Jm

C: ASSESSOR W/ ATTACHMENTS

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-000

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	138,737	8,324	
TOTAL	138,737	8,324	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS; You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **Yes** ☐ **No** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 19

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

THEDIRECTVGROUP

November 26, 2013

Sent via Certified Mail Mail Return Receipt Requested

County of Mendocino- Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm 1090
Ukiah, California 95482

Re: DIRECTV, LLC
2013-14 Application(s) for Changed Assessment

Dear Clerk of the Assessment Appeals Board,

Enclosed please find "Application(s) for Changed Assessment" appealing DIRECTV's 2013-14 property taxes and a check for the corresponding filing fee. Attached to each Application is the associated tax bill as well as an attachment explaining Section 6 Box I. Should you have any questions or need additional information, please feel free to contact me at (310) 964-0755.

Sincerely,

Sam C. Ang
Director, Taxes

Enclosures

cc: Mr. Lawrence Hoenig, Pillsbury Winthrop Shaw Pittman LLP w/encs.
Ms. Breann Robowski, Pillsbury Winthrop Shaw Pittman LLP w/encs.

2260 East Imperial Highway • CA/LA5/MS A130 • El Segundo, CA 90245
Phone 310 964 2137 • Fax 310 964 0746

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3190	034-0015717-000	076-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	138,737	138,737		
TOTAL	138,737	138,737		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		138,737	1.131	1,569.10
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				1,569.10

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

00225

DIRECTV LLC
DBA DIRECTV LLC
CA/LA2/A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

RECEIVED JUL 2 0 2013

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE
(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-000	076-004	3190

TOTAL TAX DUE BY 8-31-2013	1,569.10

On 9-01-13 ADD 10% PENALTY OF $ 156.91.

** In Addition ** Beginning 11-01-13 ADD $ 23.53 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV LLC
DBA DIRECTV LLC
CA/LA2/A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

03190 1310340015717000001569100017260 1

pillsbury

Pillsbury Winthrop Shaw Pittman LLP
2550 Hanover Street | Palo Alto, CA 94304-1115 | tel 650.233.4500 | fax 650.233.4545

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2014 JAN 31 AM 11 44
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

Lawrence L. Hoenig
tel 650.233.4525
lhoenig@pillsburylaw.com

January 29, 2014

ORIGINAL VIA CERTIFIED MAIL RETURN RECEIPT

COPIES VIA ELECTRONIC EMAIL

Assessment Appeals Board
County of Mendocino
Attn: Clerk Tim Mitchell
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Re: DIRECTV, LLC – Resubmitting Original 2013-14 Applications for Changed Assessment and Filing Fee

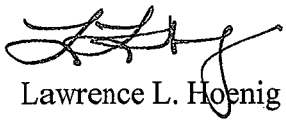
Dear Mr. Mitchell:

This letter is written on behalf of DIRECTV, LLC ("DIRECTV') in response to your letter dated January 21, 2014 in which you returned DIRECTV's 2013-14 Applications for Changed Assessment (the "Applications"), deeming them untimely. As you agreed during your discussion this morning with my associate, Ms. Breann Robowski, the Applications were timely filed pursuant to Revenue & Taxation Code §§ 1603(b)(3)(C) and 1603(b)(4). Per your instruction, we are herewith resubmitting the original Applications and $770.00 filing fee.

Please confirm receipt of the enclosed Applications and confirm that they will be deemed timely filed. Feel free to call me at (650) 233-4525 or Ms. Robowski at (650) 233-4874 with any questions.

Thank you for your time and attention to this matter.

Very truly yours,



Lawrence L. Hoenig

cc: Mr. Brian Smith, DIRECTV
Ms. Evelyn Marin, DIRECTV
Mr. Samson Ang, DIRECTV
Ms. Tasha Anderson, DIRECTV
Ms. Martha Villamor, DIRECTV
Ms. Marie Finnell, DIRECTV

Ms. Dianne Sweeney, Pillsbury Winthrop Shaw Pittman LLP
Ms. Breann Robowski, Pillsbury Winthrop Shaw Pittman LLP

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUN
EXECUTIVE OFFI
501 LOW GAP ROAD, ROOM 1C
UKIAH, CA 954

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-001
Protest/Application No.: 13-059

AGENT:
Pillsbury, Winthrop, Shaw, Pittman, LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-001
Protest/Application No.: 13-059

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2013 DEC 4 AM 11 19
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

FEE REQUIRED

For Clerk's Use Only:
Application No. 13-059
Application Received On: 12/4/13
By: TM

C: ASSESSOR W/ ATTACHMENT

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
I. Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
Sam C. Ang

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-001

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	336,777	20,207	
TOTAL	336,777	20,207	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill
☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS; You my check all that apply. If you are uncertain of which item to check, please check "I, OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **Yes** ☐ **No** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
Sam C. Ang	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(l) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

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FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5457	034-0015717-001	154-020

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	336,777	336,777		
TOTAL	336,777	336,777		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		336,777	1.150	3,872.92
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				3,872.92

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06203

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

9 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

RECEIVED JUL 3 0 2013

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
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OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

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OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-001	154-020	5457

TOTAL TAX DUE BY 8-31-2013	3,872.92

On 9-01-13 ADD 10% PENALTY OF $ 387.29.

** In Addition ** Beginning 11-01-13 ADD $ 58.09 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

05457 1310340015717001003872920042602 1

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-060) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-002

2. The full value of the above-described property is reduced to: Personal Property: $94,984

   TOTAL: $94,984

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-002
Protest Application No. 13-060

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015 ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	CARMEL J. ANGELO CLERK OF THE BOARD Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:	AGENT:
DIRECTV LLC	Pillsbury, Winthrop, Shaw, Pittman LLP
2260 E. Imperial Highway CA/LA5/A130	Lawrence Hoenig
El Segundo, CA 90245	2550 Hanover Street
RE: Assessor's Parcel No./Account No. 034-0015717-002	Palo Alto, CA 94304
Protest/Application No. 13-060	

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DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2013 DEC 4 AM 11 19
EXECUTIVE OFFICE
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 13-0160
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENT

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK--SEE INSTRUCTIONS FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application--see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
Sam C. Ang

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-002

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	165,110	9,907	
TOTAL	165,110	9,907	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bi
☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I, OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
Sam C. Ang	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(l) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4877	034-0015717-002	153-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	165,110	165,110		
TOTAL	165,110	165,110		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▷		165,110	1.107	1,827.76
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▷				1,827.76

ASSESSED TO ▽
ON JANUARY 1, 2013
AT FULL VALUE

06202

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

8 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

RECEIVED JUL 30 2013

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE **FULL VALUE** THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A **DIFFERENT VALUE**, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: **THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482** BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE
(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

△ DETACH HERE △

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-002	153-004	4877

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2013	1,827.76

On 9-01-13 ADD 10% PENALTY OF $ 182.77.

** In Addition ** Beginning 11-01-13 ADD $ 27.41 the first day of each month until paid in full.

ASSESSED TO ▽

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

04877 1310340015717002001827760020105 3

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-061) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-003

2. The full value of the above-described property is reduced to: Personal Property: $18,747

   TOTAL: $18,747

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001717-003
Protest/Application No. 13-061

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

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CLERK OF THE BOARD

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- Application for Changed Assessment Instructions
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Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2013 DEC 4 AM 11 20
FILED
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

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For Clerk's Use Only:
Application No. 13-0161
Application Received On: 12/4/13
By: TM

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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samson.ang@directv.com

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Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
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L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

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SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

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SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-003

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

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☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	36,651	2,199	
TOTAL	36,651	2,199	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS; You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **Yes** ☐ **No** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____ who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4664	034-0015717-003	131-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	36,651	36,651		
TOTAL	36,651	36,651		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		36,651	1.023	374.93
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				374.93

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06201

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

7 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

RECEIVED JUL 30 2013

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-003	131-001	4664

TOTAL TAX DUE BY 8-31-2013	374.93

On 9-01-13 ADD 10% PENALTY OF $ 37.49.

** In Addition ** Beginning 11-01-13 ADD $ 5.62 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

04664 1310340015717003000374930004124 2

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-062) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-004

2. The full value of the above-described property is reduced to: Personal Property: $17,653

   TOTAL: $17,653

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors ;

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-015717-004
Protest/Application No.: 13-062

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:	AGENT:
DIRECTV LLC	Pillsbury Winthrop Shaw Pittman LLP
2260 E. Imperial Highway CA/LA5/A130	Lawrence Hoenig
El Segundo, CA 90245	2550 Hanover Street
RE: Assessor's Parcel No./Account No. 034-015717-004	Palo Alto, CA 94304
Protest/Application No.: 13-062	

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MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2013 DEC 4 AM 11 20
CLERK OF THE
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 13-062
Application Received On: 12/4/13
By: Tm

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-004

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	32,060	1,924	
TOTAL	32,060	1,924	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
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7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **Yes** ☐ **No** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

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TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

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	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
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IMPROVEMENTS				
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TOTAL	32,060	32,060		
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NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		32,060	1.056	338.54
ESCAPED INTEREST PER REV. & TAX CODE				
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ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

06195

1 - 13 - 58

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(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-004	052-006	2588

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2013	338.54

On 9-01-13 ADD 10% PENALTY OF $ 33.85.

** In Addition ** Beginning 11-01-13 ADD $ 5.07 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

02588 1310340015717004000338540003723 9

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-063) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-005

2. The full value of the above-described property is reduced to: Personal Property: $30,385

   TOTAL: $30,385

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-005
Protest/Application No.: 13-063

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

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Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-005
Protest/Application No. 13-063

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 20

EXECUTIVE OFFICE
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 13-063
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV,LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-005

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	56,500	3,390	
TOTAL	56,500	3,390	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill
☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS; You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California. State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
6588	034-0015717-005	155-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	56,500	56,500		
TOTAL	56,500	56,500		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		56,500	1.099	620.93
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				620.93

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06207

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

13 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

RECEIVED JUL 30 2013

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

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BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-005	155-004	6588

TOTAL TAX DUE BY 8-31-2013	**620.93**

On 9-01-13 ADD 10% PENALTY OF $ 62.09.

** In Addition ** Beginning 11-01-13 ADD $ 9.31 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

06588 1310340015717005000620930006830 2

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-064) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-006

2. The full value of the above-described property is reduced to: Personal Property: $35,090

   TOTAL: $35,090

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-006
Protest Application No.: 13-064

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
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- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

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HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-006
Protest/Application No.: 13-064

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 1 AM 11 20
FILED
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 13-064
Application Received On: 12/1/13
By: JM

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
Sam C. Ang

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-006

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	62,367	3,742	
TOTAL	62,367	3,742	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I, OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
Sam C. Ang	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3942	034-0015717-006	104-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	62,367	62,367		
TOTAL	62,367	62,367		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		62,367	1.116	696.00
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				696.00

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06198

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

4 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

RECEIVED JUL 30 2013

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE
(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-006	104-001	3942

TOTAL TAX DUE BY 8-31-2013	696.00

On 9-01-13 ADD 10% PENALTY OF $ 69.60.

** In Addition ** Beginning 11-01-13 ADD $ 10.44 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

03942 1310340015717006000696000007656O

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-065) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-007

2. The full value of the above-described property is reduced to: Personal Property: $13,972

   TOTAL: $13,972

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUN
EXECUTIVE OFFI
501 LOW GAP ROAD, ROOM 1(
UKIAH, CA 95

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-007
Protest/Application No.: 13-065

AGENT:
Pillsbury, Winthrop, Shaw, Pittman
LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:	AGENT:
DIRECTV LLC	Pillsbury Winthrop Shaw Pittman LLP
2260 E. Imperial Highway CA/LA5/A130	Lawrence Hoenig
El Segundo, CA 90245	2550 Hanover Street
RE: Assessor's Parcel No./Account No. 034-001517-007	Palo Alto, CA 94304
Protest/Application No.: 13-065	

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DATE NOTICE MAILED:	CARMEL J. ANGELO
December 11, 2015	CLERK OF THE BOARD
ENCLOSURES:	Deputy

- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2013 DEC 4 AM 11 20
EXECUTIVE OFFICE
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 13-065
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENTS

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

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PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

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TITLE	DATE
Director of Taxation	11/22/13

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SECURED: ASSESSOR'S PARCEL NUMBER

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034-0015717-007

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Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

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LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	26,144	1,569	
TOTAL	26,144	1,569	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

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8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

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FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
2922	034-0015717-007	053-008

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	26,144	26,144		
TOTAL	26,144	26,144		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▷		26,144	1.085	283.65
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▷				283.65

ASSESSED TO ▽
ON JANUARY 1, 2013
AT FULL VALUE

06196

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

2 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

RECEIVED JUL 30 2013

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE
(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-007	053-008	2922

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2013	283.65

On 9-01-13 ADD 10% PENALTY OF $ 28.36.

** In Addition ** Beginning 11-01-13 ADD $ 4.25 the first day of each month until paid in full.

ASSESSED TO ▽

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

02922 1310340015717007000283650003120 1

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-066) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-008

2. The full value of the above-described property is reduced to: Personal Property: $11,800

   TOTAL: $11,800

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-008
Protest Application No.: 13-066

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
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Protest/Application No.: 13-066

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 20

EXECUTIVE OFFICE
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 13-0666
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENTS

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
Sam C. Ang

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-008

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	22,097	1,326	
TOTAL	22,097	1,326	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill
☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS; You my check all that apply. If you are uncertain of which item to check, please check "I, OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
Sam C. Ang	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5983	034-0015717-008	154-072

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	22,097	22,097		
TOTAL	22,097	22,097		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		22,097	1.150	254.11
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				254.11

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06206

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

12 - 13 - 58

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RECEIVED JUL 30 2013

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▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-008	154-072	5983

TOTAL TAX DUE BY 8-31-2013	**254.11**

On 9-01-13 ADD 10% PENALTY OF $ 25.41.

** In Addition ** Beginning 11-01-13 ADD $ 3.81 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

05983 1310340015717008000254110002795 2

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

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   Assessor's Account Number: 034-0015717-009

2. The full value of the above-described property is reduced to: Personal Property: $15,308

   TOTAL: $15,308

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

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Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

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HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

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NOTICE OF HEARING

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DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-009
Protest/Application No. 13-067

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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December 11, 2015

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

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HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-009
Protest Application No.: 13-067

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 20
EXECUTIVE OFFICE
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 13-667
Application Received On: 12/4/13
By: TM

C: ASSESSOR W/ ATTACHMEN

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E. Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
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E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-009

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	28,640	1,718	
TOTAL	28,640	1,718	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year — See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS; You my check all that apply. If you are uncertain of which item to check, please check "I, OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4501	034-0015717-009	105-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	28,640	28,640		
TOTAL	28,640	28,640		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		28,640	1.012	289.83
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06199

TOTAL TAX DUE ▶	289.83

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

5 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

RECEIVED JUL 30 2013

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-009	105-003	4501

TOTAL TAX DUE BY 8-31-2013	289.83

On 9-01-13 ADD 10% PENALTY OF $ 28.98.

** In Addition ** Beginning 11-01-13 ADD $ 4.34 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

04501 1310340015717009000289830003188 1

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-068) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-010

2. The full value of the above-described property is reduced to: Personal Property: $5,511

   TOTAL: $5,511

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-010
Protest/Application No.: 13-068

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

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HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
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Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2013 DEC 4 AM 11 20
EXECUTIVE OFFICE
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 13-068
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENTS

MAIL TO:
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Clerk of the Board
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Cable TV Systems

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☐ Apartments (Number of Units_____)
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☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
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LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	10,380	623	
TOTAL	10,380	623	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
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8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation ☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3893	034-0015717-010	103-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	10,380	10,380		
TOTAL	10,380	10,380		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		10,380	1.041	108.04
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				108.04

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06197

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

3 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

RECEIVED JUL 30 2013

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE
(707) 463-4307

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-010	103-003	3893

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2013	108.04

On 9-01-13 ADD 10% PENALTY OF $ 10.80.

** In Addition ** Beginning 11-01-13 ADD $ 1.62 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

03893 1310340015717010000108040001884

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-069) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-011

2. The full value of the above-described property is reduced to: Personal Property: $9,440

   TOTAL: $9,440

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-011
Protest/Application No.: 13-069

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-011
Protest/Application No.: 13-069

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 20

EXECUTIVE OFFICE
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 13-069
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENTS

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-011

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	17,573	1,054	
TOTAL	17,573	1,054	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS; You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

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FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
545	034-0015717-011	002-000

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	17,573	17,573		
TOTAL	17,573	17,573		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		17,573	1.056	185.56
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				185.56

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06204

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

10 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION
RECEIVED JUL 30 2013

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
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(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-011	002-000	545

TOTAL TAX DUE BY 8-31-2013	185.56

On 9-01-13 ADD 10% PENALTY OF $ 18.55.

** In Addition ** Beginning 11-01-13 ADD $ 2.78 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

00545 1310340015717011000185560002041 1

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

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   Assessor's Account Number: 034-0015717-012

2. The full value of the above-described property is reduced to: Personal Property: $15,387

   TOTAL: $15,387

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-015717-012
Protest/Application No.: 13-070

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-012
Protest/Application No.: 13-070

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

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DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 20

EXECUTIVE OFFICE
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 13-070
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-012

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	29,278	1,757	
TOTAL	29,278	1,757	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____ _____

☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____ _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **Yes** ☐ **No** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV ATTACHMENT FOR BOX 6(l) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4589	034-0015717-012	112-005

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	29,278	29,278		
TOTAL	29,278	29,278		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		29,278	1.023	299.51
ESCAPED INTEREST PER REV. & TAX CODE				
			TOTAL TAX DUE ▶	299.51

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

06200

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

6 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

RECEIVED JUL 30 2013

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

DETACH HERE

RETURN THIS STUB WITH YOUR PAYMENT

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-012	112-005	4589

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2013	299.51

On 9-01-13 ADD 10% PENALTY OF $ 29.95.

** In Addition ** Beginning 11-01-13 ADD $ 4.49 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

04589 1310340015717012000299510003294 6

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2013 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (13-071) reduction in assessment for the 2013-14 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-013

2. The full value of the above-described property is reduced to: Personal Property: $47,876

   TOTAL: $47,876

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No/Account No. 034-015717-013
Protest/Application No.: 13-071

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-013
Protest Application No. 13-071

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2013 DEC 4 AM 11 20
EXECUTIVE OFFICE
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $550 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 13-671
Application Received On: 12/4/13
By: tm

C: ASSESSOR W/ ATTACHMENTS

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

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DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-0755	(310) 964-0761	(310) 964-0746

E-MAIL ADDRESS
samson.ang@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS lhoenig@pillsburylaw.com

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If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	11/22/13

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-013

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
☒ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ☒ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	84,922	5.095	
TOTAL	84,922	5.095	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I, OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
☒ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☒ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

☒ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☒ Are requested ☐ Are not requested

8. ☒ **Yes** ☐ **No** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		11/22/13

NAME AND TITLE *(please type or print)*
Sam C. Ang, Director of Taxation

☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV ATTACHMENT FOR BOX 6(I) ("Other")

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The software (other than "basic operational software") embedded in the set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The set-top boxes were valued using an incorrect value factor table. The set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct pricing or indexing factor in valuing the set-top boxes. The replacement cost new of set-top boxes declines over time.

5. The Assessor's assumed service life of the set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide more specific objections to the assumptions or methodology applied by the Assessor.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2013 TO JUNE 30, 2014

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5681	034-0015717-013	154-028

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	84,922	84,922		
TOTAL	84,922	84,922		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▷		84,922	1.150	976.60
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				976.60

ASSESSED TO ▼
ON JANUARY 1, 2013
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

06205

11 - 13 - 58

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

RECEIVED JUL 30 2013

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2013, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 463-4307

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2013 - 2014 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-013	154-028	5681

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2013	976.60

On 9-01-13 ADD 10% PENALTY OF $ 97.66.

** In Addition ** Beginning 11-01-13 ADD $ 14.64 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

05681 1310340015717013000976600010742 6

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-016) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-000

2. The full value of the above-described property is reduced to: Personal Property: $92,422

   TOTAL: $92,422

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-015717-000
Protest/Application No. 14-016

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-000
Protest/Application No.: 14-016

AGENT:
Pilsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

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DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 NOV 7 PM 12 04

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

THEDIRECTVGROU

November 4, 2014

Sent via Certified

County of Mendocino
Assessment Appeals Board
501 Low Gap Rd.
Room 1090
Ukiah, CA 95482

Re: DIRECTV, LLC
2014-15 Application(s) for Changed Assessment

Dear Clerk of the Assessment Appeals Board,

Enclosed please find "Application(s) for Changed Assessment" appealing DIRECTV's 2014-15 property taxes and a check for the corresponding filing fee. Attached to the Application is the associated tax bill as well as an attachment explaining Section 6 Box I. Should you have any questions or need additional information, please feel free to contact me at (310) 964-2104.

Sincerely,

Brian D Smith
Director, Taxes

Enclosures

cc: Mr. Lawrence Hoenig, Pillsbury Winthrop Shaw Pittman LLP w/encs.
Ms. Breann Robowski, Pillsbury Winthrop Shaw Pittman LLP w/encs.

2260 East Imperial Highway • CA/LA5/MS A130 • El Segundo, CA 90245
Phone 310 964 2137 • Fax 310 964 0746

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 7 PM 12 05

EXECUTIVE OFFICE

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a non refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-016
Application Received On: 11/7/14
By: SukhMani Purewal

c: Assessor w/ attachments

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-2104	(310) 964-1383	(310) 964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-000
PROPERTY ADDRESS OR LOCATION

Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	155,300	9,318	
TOTAL	155,300	9,318	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		10/31/14

NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV 6 (2-06)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

245

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3184	034-0015717-000	076-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	155,300	155,300		
TOTAL	155,300	155,300		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		155,300	1.125	1,747.11
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				1,747.11

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

00234

DIRECTV LLC
DBA DIRECTV LLC
CA/LA2/A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

RECEIVED

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

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ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

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OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

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CREDIT CARD OR ELECTRONIC CHECK PAYMENT
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(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-017) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-001

2. The full value of the above-described property is reduced to: Personal Property: $227,504

   TOTAL: $227,504

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-001
Protest/Application No.: 14-017

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

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HEARING NOTICE

MENDOCINO COUNTY
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COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 7 PM 12 08

EXECUTIVE OFFICE
PER _____

For Clerk's Use Only:
Application No. 14-017
Application Received On: 11/7/14
By: Sukhmani Parewal

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55.00 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

C: Assessor w/ attachments

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-2104	(310) 964-1383	(310) 964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE: Director of Taxation
DATE: 10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-001
PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	382,278	22,937	
TOTAL	382,278	22,937	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE
SIGNED AT CITY STATE: El Segundo, CA
DATE: 10/31/14
NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV 6 (2-06)

Dist. 1V

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5384	034-0015717-001	154-020

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	382,278	382,278		
TOTAL	382,278	382,278		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		382,278	1.157	4,422.94
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				4,422.94

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06135

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

9 - 13 - 62

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   TOTAL: $113,751

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Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

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MENDOCINO COUNTY
EXECUTIVE OFFICE
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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-002
Protest Application No.: 14-018

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

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December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2014 NOV 7 PM 12 08
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-018
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310)964-2104	(310)964-1383	(310)964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650)233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-002
PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	191,138	11,468	
TOTAL	191,138	11,468	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____ _____
☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____ _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
E. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY STATE	DATE
	El Segundo, CA	10/31/14

NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV 6 (2-06)

Direct TV.

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4829	034-0015717-002	153-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	191,138	191,138		
TOTAL	191,138	191,138		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		191,138	1.086	2,075.75
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				2,075.75

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06134

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

8 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON. A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-019) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-003

2. The full value of the above-described property is reduced to: Personal Property: $21,328

   TOTAL: $21,328

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-003
Protest/Application No.: 14-019

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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DATE NOTICE MAILED:
December 11, 2015

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

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DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-003
Protest Application No. 14-019

AGENT:
Pillsbury, Winthrop, Shaw, Pittman, LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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CLERK OF THE BOARD

Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2014 NOV 7 PM 12 09
EXECUTIVE OFFICE
PER
UKIAH, CALIFORNIA

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-019
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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CITY: El Segundo | STATE: CA | ZIP CODE: 90245
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E-MAIL ADDRESS
bdsmith@directv.com

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DAYTIME PHONE: (650) 233-4525 | ALTERNATE PHONE: (650) 233-4874 | FAX NUMBER: (650) 233-4545
E-MAIL ADDRESS
lhoenig@pillsburylaw.com

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L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE: Director of Taxation | DATE: 10/31/14

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SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-003
PROPERTY ADDRESS OR LOCATION
Cable TV Systems

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☐ Single-Family Residence/Condo/Townhouse
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☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

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LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	35,838	2,150	
TOTAL	35,838	2,150	
PENALTIES			

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IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

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B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California. State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE
SIGNED AT CITY: El Segundo, CA STATE | DATE: 10/30/14
NAME AND TITLE (please type or print)
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV 6 (2-08)

Direct T.V.

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4623	034-0015717-003	131-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	35,838	35,838		
TOTAL	35,838	35,838		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		35,838	1.024	366.98
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				366.98

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06133

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

7 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

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(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-020) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-004

2. The full value of the above-described property is reduced to: Personal Property: $21,328

   TOTAL: $21,328

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-004
Protest/Application No.: 14-020

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-004
Protest/Application No.: 14-020

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO

2014 NOV 7 PM 12 11

EXECUTIVE OFFICE

PER _____

UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 14-020
Application Received On: 11/7/14
By: Subhrani Purewal

C: Assessor w/ attachments

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-2104	(310) 964-1383	(310) 964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-004

PROPERTY ADDRESS OR LOCATION

Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	35,838	2,150	
TOTAL	35,838	2,150	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____ _____

☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____ _____

Direct T.V.

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

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■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ **Yes** ☐ **No** Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California. State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		10/31/14

NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

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FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

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	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
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IMPROVEMENTS				
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TOTAL	35,838	35,838		
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NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		35,838	1.055	378.07
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				378.07

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06127

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

1 - 13 - 62

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RECEIVED AUG 2014

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

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CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-021) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-005

2. The full value of the above-described property is reduced to: Personal Property: $35,547

   TOTAL: $35,547

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan., 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-005
Protest/Application No.: 14-021

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-005
Protest/Application No. 14-021

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 7 PM 12:11

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 14-021
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130
CITY: El Segundo | STATE: CA | ZIP CODE: 90245
DAYTIME PHONE: (310) 964-2104 | ALTERNATE PHONE: (310) 964-1383 | FAX NUMBER: (310) 964-0746
E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street
CITY: Palo Alto | STATE: CA | ZIP CODE: 94304
DAYTIME PHONE: (650) 233-4525 | ALTERNATE PHONE: (650) 233-4874 | FAX NUMBER: (650) 233-4545
E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE: Director of Taxation | DATE: 10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-005
PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	59,731	3,584	
TOTAL	59,731	3,584	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS
■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE | SIGNED AT CITY: El Segundo STATE: CA | DATE: 10/31/14
NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

Direct T.V.

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
6516	034-0015717-005	155-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	59,731	59,731		
TOTAL	59,731	59,731		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		59,731	1.098	655.84
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				655.84

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06139

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

13 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
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RECEIVED
JAN 14 2016
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ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

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1. Directv LLC has properly and timely filed an application (14-022) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-006

2. The full value of the above-described property is reduced to: Personal Property: $42,656

   TOTAL: $42,656

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-006
Protest/Application No. 14-022

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:	AGENT:
DIRECTV LLC	Pillsbury Winthrop Shaw Pittman
2260 E. Imperial Highway CA/LA5/A130	LLP
El Segundo, CA 90245	Lawrence Hoenig
RE: Assessor's Parcel No./Account No. 034-001517-006	2550 Hanover Street
Protest/Application No.: 14-022	Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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DATE NOTICE MAILED:	CARMEL J. ANGELO
December 11, 2015	CLERK OF THE BOARD
ENCLOSURES:	
▪ Application for Changed Assessment Instructions	Deputy
▪ Application Withdrawal Form	
▪ Application Postponement Form	

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 7 PM 12 12

EXECUTIVE OFFICE

Draft T.V.

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective JULY 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-022
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130
CITY: El Segundo | STATE: CA | ZIP CODE: 90245
DAYTIME PHONE: (310) 964-2104 | ALTERNATE PHONE: (310) 964-1383 | FAX NUMBER: (310) 964-0746
E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street
CITY: Palo Alto | STATE: CA | ZIP CODE: 94304
DAYTIME PHONE: (650) 233-4525 | ALTERNATE PHONE: (650) 233-4874 | FAX NUMBER: (650) 233-4545
E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE: Director of Taxation | DATE: 10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-006
PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	71,676	4,301	
TOTAL	71,676	4,301	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____
☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
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☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE | SIGNED AT CITY: El Segundo, CA | STATE | DATE: 10/31/14
NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV 6 (2-06)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3915	034-0015717-006	104-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	71,676	71,676		
TOTAL	71,676	71,676		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		71,676	1.105	792.00
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				792.00

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06137

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

11 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED
CONTACT COUNTY ASSESSOR'S OFICE
(707) 234-6815

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-023) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-007

2. The full value of the above-described property is reduced to: Personal Property: $21,238

   TOTAL: $21,238

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001571-007
Protest/Application No.: 14-023

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-007
Protest/Application No.: 14-023

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
2014 NOV 7 PM 12 12
EXECUTIVE OFFICE
PER
CALIFORNIA

For Clerk's Use Only:
Application No. 14-023
Application Received On: 11/7/14
By: Suthmani Purewal

C: Assessor w/ attachments

Direct T.V.

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

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PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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CITY	STATE	ZIP CODE
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CITY	STATE	ZIP CODE
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DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
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. lhoenig@pillsburylaw.com

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is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	10/31/14

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034-0015717-007

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Cable TV Systems

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☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
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MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	35,838	2,150	
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PENALTIES			

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8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California. State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		10/31/14

NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation ■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV 5 (2-06)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

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*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
2914	034-0015717-007	053-008

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	35,838	35,838		
TOTAL	35,838	35,838		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		35,838	1.081	387.40
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				387.40

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06128

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

2 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-024) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-008

2. The full value of the above-described property is reduced to: Personal Property: $14,219

   TOTAL: $14,219

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001717-008
Protest/Application No.: 14-024

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo CA 90245
RE: Assessor's Parcel No./Account No. 034-015717-008
Protest/Application No. 14-024

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 7 PM 12 12

EXECUTIVE OFFICE

PER _____

For Clerk's Use Only:
Application No. 14-024
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-2104	(310) 964-1383	(310) 964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-008
PROPERTY ADDRESS OR LOCATION

Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

Direct TV

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	23,893	1,434	
TOTAL	23,893	1,434	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____ _____
☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____ _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		10/31/14

NAME AND TITLE *(please type or print)*
Brian D. Smith, Director of Taxation ■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV 6 (2-06)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

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DIRECTV, LLC

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ATTACHMENT FOR BOX 6(I) ("OTHER")

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-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5909	034-0015717-008	154-072

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	23,893	23,893		
TOTAL	23,893	23,893		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		23,893	1.157	276.43
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06138

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

TOTAL TAX DUE ▶	**276.43**

12 - 13 - 62

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EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

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2. The full value of the above-described property is reduced to: Personal Property: $21,328

   TOTAL: $21,328

   (*Includes 10% penalty per SEC 463 R&T Code.)

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Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-009
Protest/Application No.: 14-025

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

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A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

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HEARING NOTICE

MENDOCINO COUNTY
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CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 NOV 7 PM 12 12

EXECUTIVE OFFICE

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, ~~2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.~~

For Clerk's Use Only:
Application No. 14-025
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-2104	(310) 964-1383	(310) 964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE
Director of Taxation	10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-009

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	35,838	2,150	
TOTAL	35,838	2,150	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

Direct T.V.

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	El Segundo, CA		10/31/14

NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4456	034-0015717-009	105-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	35,838	35,838		
TOTAL	35,838	35,838		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		35,838	1.011	362.32
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06130

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

TOTAL TAX DUE ▶	362.32

4 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-026) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-010

2. The full value of the above-described property is reduced to: Personal Property: $7,109

   TOTAL: $7,109

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

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DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-015717-010
Protest/Application No.: 14-026

AGENT:
Pillsbury Winthrop Shaw Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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DATE NOTICE MAILED: December 11, 2015 ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	CARMEL J. ANGELO CLERK OF THE BOARD Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

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2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-001517-010
Protest/Application No.: 14-026

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Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

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- Application for Changed Assessment Instructions
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MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 NOV 7 PM 12 13

EXECUTIVE OFFICE

PER UNIFORM CALIFORNIA

For Clerk's Use Only:
Application No. 14-026
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

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PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

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1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130
CITY: El Segundo | STATE: CA | ZIP CODE: 90245
DAYTIME PHONE: (310) 964-2104 | ALTERNATE PHONE: (310) 964-1383 | FAX NUMBER: (310) 964-0746
E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street
CITY: Palo Alto | STATE: CA | ZIP CODE: 94304
DAYTIME PHONE: (650) 233-4525 | ALTERNATE PHONE: (650) 233-4874 | FAX NUMBER: (650) 233-4545
E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE: Director of Taxation | DATE: 10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-010
PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	11,946	717	
TOTAL	11,946	717	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____ _____
☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____ _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

Direct T.V.

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California. State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE | SIGNED AT CITY: El Segundo, CA | STATE | DATE: 10/31/14
NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-08)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

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Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

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-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3866	034-0015717-010	103-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	11,946	11,946		
TOTAL	11,946	11,946		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		11,946	1.039	124.10
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				124.10

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06129

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

3 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-027) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-011

2. The full value of the above-described property is reduced to: Personal Property: $14,218

   TOTAL: $14,218

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-011
Protest/Application No. 14-027

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015 ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	CARMEL J. ANGELO CLERK OF THE BOARD Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
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Protest/Application No.: 14-027

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Lawrence Hoenig
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DATE NOTICE MAILED:
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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 NOV 7 PM 12 13

EXECUTIVE OFFICE

FILED
STATE OF CALIFORNIA

For Clerk's Use Only:
Application No. 14-027
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-2104	(310) 964-1383	(310) 964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE: Director of Taxation
DATE: 10/31/14

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SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
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Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

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LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	23,893	1,434	
TOTAL	23,893	1,434	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
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CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California. State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE

SIGNED AT CITY STATE: El Segundo, CA
DATE: 10/31/14

NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

Direct TV

DIRECTV, LLC

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-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
541	034-0015717-011	002-000

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	23,893	23,893		
TOTAL	23,893	23,893		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		23,893	1.055	252.05
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				252.05

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06132

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

6 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

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AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

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(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2014 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (14-028) reduction in assessment for the 2014-15 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-012

2. The full value of the above-described property is reduced to: Personal Property: $21,238

   TOTAL: $21,238

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-012
Protest/Application No.: 14-028

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
December 11, 2015

ENCLOSURES:
- Application for Changed Assessment Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

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HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
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CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 NOV 7 PM 12 13

EXECUTIVE OFFICE
PER
CALIFORNIA

Direct T.V.

For Clerk's Use Only:
Application No. 14-028
Application Received On: 11/7/14
By: Suvamani Purewal

C: Assessor w/attachments

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130
CITY: El Segundo | STATE: CA | ZIP CODE: 90245
DAYTIME PHONE: (310)964-2104 | ALTERNATE PHONE: (310)964-1383 | FAX NUMBER: (310)964-0746
E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP
PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence
STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street
CITY: Palo Alto | STATE: CA | ZIP CODE: 94304
DAYTIME PHONE: (650)233-4525 | ALTERNATE PHONE: (650) 233-4874 | FAX NUMBER: (650) 233-4545
E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP
is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE
TITLE: Director of Taxation | DATE: 10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER
UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-012
PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	35,838	2,150	
TOTAL	35,838	2,150	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill
☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____ _____
☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____ _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.
C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.
☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.
☐ F. **Penalty Assessment:** Penalty assessment is not justified.
■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.
■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE | SIGNED AT CITY: El Segundo, CA | STATE | DATE: 10/31/14
NAME AND TITLE *(please type or print)*
Brian D Smith, Director of Taxation
■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4548	034-0015717-012	112-005

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
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ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE				366.98

ASSESSED TO
ON JANUARY 1, 2014
AT FULL VALUE

06131

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

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Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

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Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

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Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
DIRECTV LLC
2260 E. Imperial Highway CA/LA5/A130
El Segundo, CA 90245
RE: Assessor's Parcel No./Account No. 034-0015717-013
Protest/Application No.: 14-029

AGENT:
Pillsbury, Winthrop, Shaw, Pittman LLP
Lawrence Hoenig
2550 Hanover Street
Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT
BOARD OF SUPERVISORS

2014 NOV 7 PM 12 13

EXECUTIVE OFFICE

UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 14-029
Application Received On: 11/7/14
By: Sukhmani Purewal

C: Assessor w/ attachments

MAIL TO:
County of Mendocino – Assessment Appeals
Clerk of the Board
501 Low Gap Rd., Rm. 1090
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK–SEE INSTRUCTIONS FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
DIRECTV, LLC

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2260 E Imperial Highway CA/LA5/A130

CITY	STATE	ZIP CODE
El Segundo	CA	90245

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(310) 964-2104	(310) 964-1383	(310) 964-0746

E-MAIL ADDRESS
bdsmith@directv.com

2. AGENT OR ATTORNEY FOR APPLICANT
Pillsbury Winthrop Shaw Pittman LLP

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*
Hoenig, Lawrence

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
2550 Hanover Street

CITY	STATE	ZIP CODE
Palo Alto	CA	94304

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(650) 233-4525	(650) 233-4874	(650) 233-4545

E-MAIL ADDRESS
lhoenig@pillsburylaw.com

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application–see instructions).

PRINT NAME OF AGENT AND AGENCY
L. Hoenig; Pillsbury Winthrop Shaw Pittman LLP

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE: Director of Taxation
DATE: 10/31/14

3. PROPERTY IDENTIFICATION INFORMATION
SECURED: ASSESSOR'S PARCEL NUMBER

UNSECURED: ACCOUNT/TAX BILL NUMBER
034-0015717-013

PROPERTY ADDRESS OR LOCATION
Cable TV Systems

PROPERTY TYPE:
☐ Single-Family Residence/Condo/Townhouse
☐ Apartments (Number of Units_____)
☐ Commercial/Industrial ☐ Vacant Land
☐ Agricultural ☐ Other_____
■ Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
☐ Yes ■ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY	95,569	5,734	
TOTAL	95,569	5,734	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT — SEE INSTRUCTIONS FOR FILING PERIODS

■ Regular Assessment — Value as of January 1 of the current year See Attached Tax Bill

☐ Supplemental Assessment ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill_____

☐ Roll Change/Escape Assessment/Calamity Reassessment ROLL YEAR
Attach 2 copies of Notice or Tax Bill
Date of Notice or Tax Bill_____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You my check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

■ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
☐ 1. No change in ownership or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
☐ 1. No new construction or other reassessable event occurred on the date of_____.
☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
■ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

■ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

■ I. **Other:** Explain below or attach explanation. See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ■ Are requested ☐ Are not requested

8. ■ Yes ☐ No Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No._____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE

SIGNED AT CITY STATE: El Segundo, CA
DATE: 10/31/14

NAME AND TITLE *(please type or print)*
Brian D. Smith, Director of Taxation

■ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

BOE-305-AH (S1) REV. 6 (2-06)

Direct TV

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of the DIRECTV's satellite television set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's satellite television set-top boxes.

2. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from taxation under California Revenue & Taxation Code sections 995 and 995.2.

3. The satellite television set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should have been valued under Assessors' Handbook section 581's valuation table for personal, non-production computers (*i.e.*, Table 7), or a set-top box valuation table correctly reflecting all forms of obsolescence.

4. The Assessor did not apply a correct cost indexing factor in valuing DIRECTV's set-top boxes. The replacement cost new of satellite television set-top boxes declines over time.

5. The Assessor's assumed service life of the satellite television set-top boxes is incorrect.

6. No minimum percent good should be applied in valuing the set-top boxes.

7. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

8. DIRECTV has not had a chance to review the Assessor's calculations supporting the values placed on the roll. Once DIRECTV has seen and reviewed those calculations, the Company may be able to provide additional and/or more specific objections to the assumptions or methodology applied by the Assessor.

*****

DIRECTV, LLC

2014 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

Please note that DIRECTV has satellite television set-top boxes in every county across California and presently has applications for changed assessment pending for several tax years in fifty-four (54) of California's fifty-eight (58) counties (collectively, the "Appeals"). Given the statewide nature of the Appeals, DIRECTV believes that this issue is best resolved at the state level. As such, the Company has filed a petition formally requesting that the State Board of Equalization ("BOE") approve a statewide solution by revising the text of Assessors' Handbook § 581 ("AH581") to either:

1. Include satellite television set-top boxes in the definition of non-production personal computers such that DIRECTV's set-top boxes would be valued using the personal computer valuation factors found in AH581's Table 7; or

2. Adopt a valuation table specific to satellite television set-top boxes based on the study already performed by an independent valuation expert.

As referenced above, DIRECTV commissioned an outside expert to conduct a detailed valuation study to determine the appropriate valuation of satellite television set-top boxes (if the BOE does not approve the requested personal computer treatment). Such study has been completed and was submitted to the BOE with the Company's petition in March 2013.

Since that time, DIRECTV has been working with certain assessor's offices in an effort to come up with a satisfactory statewide solution. These assessor's offices include Placer County, Santa Clara County, Sacramento County and Ventura County, all of which profess to have the statistical expertise necessary to evaluate the complex study completed by DIRECTV's outside expert.

The Company, therefore, has been requesting the county assessment appeals boards around the state not to schedule hearings on the set-top box Appeals until such time as the BOE takes action on the request for revisions to AH581 and comes up with a statewide solution to these issues.

-END-

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5604	034-0015717-013	154-028

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	95,569	95,569		
TOTAL	95,569	95,569		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		95,569	1.157	1,105.72
ESCAPED INTEREST PER REV. & TAX CODE				
TOTAL TAX DUE ▶				1,105.72

ASSESSED TO ▼
ON JANUARY 1, 2014
AT FULL VALUE

06136

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

10 - 13 - 62

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2014, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

AMERICAN EXPRESS DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-038) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-011

2. The full value of the above-described property is reduced to: Personal Property: $11,113

   TOTAL: $11,113

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Karla Van Hagen Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-038

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 04
EXECUTIVE OFFICE
PER
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only
15.038

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶ [signature] | TITLE: Director of Taxation | DATE: 1/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	516	
ACCOUNT NUMBER	**TAX BILL NUMBER**	
034-0015 717-011.		
PROPERTY ADDRESS OR LOCATION		**DOING BUSINESS AS (DBA), if appropriate**

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	19,548	11,901	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	19,548	11,901	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment
☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE) El Segundo, CA	DATE 11/30/05

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
516	034-0015717-011	002-000

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	19,548	19,548		
TOTAL	19,548	19,548		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		19,548	1.054	206.01
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

00471

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

TOTAL TAX DUE ▶ **206.01**

1 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-011	002-000	516

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	**206.01**

On 9-01-15 ADD 10% PENALTY OF $ 20.60.

** In Addition ** Beginning 11-01-15 ADD $ 3.09 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD , ROOM #1060
UKIAH, CA 95482

00516 15103400157170110002060100022661

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-039) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-004

2. The full value of the above-described property is reduced to: Personal Property: $24,049

   TOTAL: $24,049

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District | JIM R. WATTENBURGER, Second District | JOHN PINCHES, Third District | KENDALL SMITH, Fourth District | J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT	AGENT
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
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MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road •
Ukiah, California
TELEPHONE: (707) 4
FAX: (707) 463-
Email: cob@co.mendo
Web: www.co.mendocir

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-039

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-039

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15.039

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶ [signature] | TITLE: Director of Taxation | DATE: 11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	2478	
ACCOUNT NUMBER	**TAX BILL NUMBER**	
034-0015717-004		

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
☐ COMMERCIAL/INDUSTRIAL
☑ BUSINESS PERSONAL PROPERTY/FIXTURES
☐ AGRICULTURAL
☐ MANUFACTURED HOME
☐ WATER CRAFT
☐ OTHER: _____
☐ POSSESSORY INTEREST
☐ VACANT LAND
☐ AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	39,212	23,872	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	39,212	23,872	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
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C. NEW CONSTRUCTION
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D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

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☑ 1. All personal property/fixtures.
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☐ Penalty assessment is not justified.

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☑ 1. Classification of property is incorrect.
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☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☑ Explanation (attach sheet if necessary) See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
▶	El Segundo, CA	4/30/15

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
2478	034-0015717-004	052-006

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	39,212	39,212		
TOTAL	39,212	39,212		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		39,212	1.054	413.28
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

00472

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

TOTAL TAX DUE ▶ **413.28**

2 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

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OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

DISCOVER Mastercard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
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(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-0O4	052-006	2478

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	**413.28**

On 9-01-15 ADD 10% PENALTY OF $ 41.32.

** In Addition ** Beginning 11-01-15 ADD $ 6.19 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

02478 1510340015717004000413280004546O

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-040) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-007

2. The full value of the above-described property is reduced to: Personal Property: $20,752

   TOTAL: $20,752

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR	JIM R. WATTENBURGER	JOHN PINCHES	KENDALL SMITH	J. DAVID COLFAX
First District	Second District	Third District	Fourth District	Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT	AGENT
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR
First District

JIM R. WATTENBURGER
Second District

JOHN PINCHES
Third District

KENDALL SMITH
Fourth District

J. DAVID COLFAX
Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

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501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

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NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-040

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-040

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

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If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 0
EXECUTIVE OFFICE
PER
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-040

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Impenal Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	2809	
ACCOUNT NUMBER: 034-001517-007	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	34,695	21,122	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	34,695	21,122	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

☐ 1. No change in ownership occurred on the date of _____.

☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

☐ 1. No new construction occurred on the date of _____.

☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.

☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

☑ 1. All personal property/fixtures.

☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

☑ 1. Classification of property is incorrect.

☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

☐ 1. Amount of escape assessment is incorrect.

☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment

☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***

☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE) El Segundo, CA	DATE 11/30/15

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
2809	034-0015717-007	053-008

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	34,695	34,695		
TOTAL	34,695	34,695		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		34,695	1.079	374.34
ESCAPED INTEREST PER REV & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

00473

TOTAL TAX DUE ▶	374.34

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

3 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-007	053-008	2809

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	374.34

On 9-01-15 ADD 10% PENALTY OF $ 37.43.

** In Addition ** Beginning 11-01-15 ADD $ 5.61 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

02809 15103400157170070003743400041177

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

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6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-041) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-010

2. The full value of the above-described property is reduced to: Personal Property: $7,126

   TOTAL: $7,126

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR	JIM R. WATTENBURGER	JOHN PINCHES	KENDALL SMITH	J. DAVID COLFAX
First District	Second District	Third District	Fourth District	Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT	AGENT
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

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MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 05
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-041

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LAS/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶ [signature] | TITLE: Director of Taxation | DATE: 11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	3758	
ACCOUNT NUMBER	**TAX BILL NUMBER**	
034-001571 7-010		

PROPERTY ADDRESS OR LOCATION | DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

- ☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- ☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- ☐ COMMERCIAL/INDUSTRIAL
- ☑ BUSINESS PERSONAL PROPERTY/FIXTURES
- ☐ AGRICULTURAL
- ☐ MANUFACTURED HOME
- ☐ WATER CRAFT
- ☐ OTHER: _____
- ☐ POSSESSORY INTEREST
- ☐ VACANT LAND
- ☐ AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	12,175	7,412	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	12,715	7,412	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment
☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	El Segundo, CA	11/30/15

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3758	034-0015717-010	103-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	12,175	12,175		
TOTAL	12,175	12,175		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		12,175	1.038	126.37
ESCAPED INTEREST PER REV & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00474

TOTAL TAX DUE ▶	126.37

4 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-010	103-003	3758

TOTAL TAX DUE BY 8-31-2015	126.37

On 9-01-15 ADD 10% PENALTY OF $ 12.63.

** In Addition ** Beginning 11-01-15 ADD $ 1.89 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

03758 15103400157170100001263700013900

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-042) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-006

2. The full value of the above-described property is reduced to: Personal Property: $43,423

   TOTAL: $43,423

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District · JIM R. WATTENBURGER, Second District · JOHN PINCHES, Third District · KENDALL SMITH, Fourth District · J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____ 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Karen Van Hagen Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-042

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-042

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 05
EXECUTIVE OFFICE
FILED
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-042

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	3810	
ACCOUNT NUMBER	**TAX BILL NUMBER**	
034-015717-006		

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
☐ COMMERCIAL/INDUSTRIAL
☑ BUSINESS PERSONAL PROPERTY/FIXTURES
☐ AGRICULTURAL
☐ MANUFACTURED HOME
☐ WATER CRAFT
☐ OTHER: _____
☐ POSSESSORY INTEREST
☐ VACANT LAND
☐ AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	72,445	44,103	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	72,445	44,103	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable** *****Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
- ☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
- ☐ 1. No change in ownership occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
- ☐ 1. No new construction occurred on the date of _____.
- ☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
- ☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
- ☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
- ☑ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
- ☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
- ☑ 1. Classification of property is incorrect.
- ☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
- ☑ Explanation (attach sheet if necessary) See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***

☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
NAME (Please Print) Brian D Smith, Director of Taxation	El Segundo, CA	4/30/15

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3810	034-0015717-006	104-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	72,445	72,445		
TOTAL	72,445	72,445		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		72,445	1.106	801.22
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00475

TOTAL TAX DUE ▶	801.22

5 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED. AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-006	104-001	3810

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	801.22

On 9-01-15 ADD 10% PENALTY OF $ 80.12.

** In Addition ** Beginning 11-01-15 ADD $ 12.01 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

03810 15103400157170060008012200088134

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-043) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-009

2. The full value of the above-described property is reduced to: Personal Property: $14,312

   TOTAL: $14,312

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District | JIM R. WATTENBURGER, Second District | JOHN PINCHES, Third District | KENDALL SMITH, Fourth District | J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT	AGENT
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature]
	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Karen Van Hagen Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-043

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-043

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 06
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-043

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA / LA5 / A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
034-0015717-009	4348	
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	25,109	15,286	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	25,109	15,286	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

☐ 1. No change in ownership occurred on the date of _____.

☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

☐ 1. No new construction occurred on the date of _____.

☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.

☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

☑ 1. All personal property/fixtures.

☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

☑ 1. Classification of property is incorrect.

☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

☐ 1. Amount of escape assessment is incorrect.

☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment

☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***

☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	El Segundo, CA	4/30/15

NAME (Please Print)

Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4348	034-0015717-009	105-003

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	25,109	25,109		
TOTAL	25,109	25,109		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		25,109	1.060	266.15
ESCAPED INTEREST PER REV & TAX CODE				
TOTAL TAX DUE ▶				266.15

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00476

6 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-009	105-003	4348

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	**266.15**

On 9-01-15 ADD 10% PENALTY OF $ 26.61.

** In Addition ** Beginning 11-01-15 ADD $ 3.99 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

04348 15103400157170090002661500029276

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-044) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-012

2. The full value of the above-described property is reduced to: Personal Property: $18,822

   TOTAL: $18,822

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR — First District
JIM R. WATTENBURGER — Second District
JOHN PINCHES — Third District
KENDALL SMITH — Fourth District
J. DAVID COLFAX — Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
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501 Low Gap Road, Room 1010
Ukiah, CA 95482

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(707) 463-7237

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NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 0
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-044

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
DIRECTV, LLC	bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Breann Robwoski; Dianne Sweeney	breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL): Breann Robwoski; Dianne Sweeney

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	4438	
ACCOUNT NUMBER	TAX BILL NUMBER	
034-0015 717-012		
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	32,987	20,082	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	32,987	20,082	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

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☐ 1. No new construction occurred on the date of _____.
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☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

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☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
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I. OTHER See Attachment
☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE) El Segundo, CA	DATE 11/20/15

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4438	034-0015717-012	112-005

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	32,987	32,987		
TOTAL	32,987	32,987		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ➤		32,987	1.023	337.45
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00477

TOTAL TAX DUE ▶ **337.45**

7 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

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AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

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TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-012	112-005	4438

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	337.45

On 9-01-15 ADD 10% PENALTY OF $ 33.74.

** In Addition ** Beginning 11-01-15 ADD $ 5.06 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD , ROOM #1060
UKIAH, CA 95482

04438 1510340015717012000337450003711 9

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-045) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-001

2. The full value of the above-described property is reduced to: Personal Property: $244,771

   TOTAL: $244,771

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District · JIM R. WATTENBURGER, Second District · JOHN PINCHES, Third District · KENDALL SMITH, Fourth District · J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

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(707) 463-7237

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NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD Deputy
January 8, 2016	

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-045

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-045

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

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Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 06
EXECUTIVE OFFICE
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-045

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA / LA5 / A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	1/2/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	5251	
ACCOUNT NUMBER	TAX BILL NUMBER	
034-015717-001		
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	392,370	238,869	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	392,370	238,869	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☑ Explanation (attach sheet if necessary) See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE) El Segundo, CA	DATE 11/30/25
NAME (Please Print) Brian D Smith, Director of Taxation		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5251	034-0015717-001	154-020

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	392,370	392,370		
TOTAL	392,370	392,370		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT.				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ➤		392,370	1.151	4,516.17
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00478

TOTAL TAX DUE ▶	4,516.17

8 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES, THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-001	154-020	5251

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	4,516.17

On 9-01-15 ADD 10% PENALTY OF $ 451.61.

** In Addition ** Beginning 11-01-15 ADD $ 67.74 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

05251 1510340015717001004516170049677 8

DIRECTV, LLC

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1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

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See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

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-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

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1. Directv LLC has properly and timely filed an application (15-046) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-003

2. The full value of the above-described property is reduced to: Personal Property: $24,106

   TOTAL: $24,106

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District · JIM R. WATTENBURGER, Second District · JOHN PINCHES, Third District · KENDALL SMITH, Fourth District · J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
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MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature]
	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Karla Van Hagen Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-046

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-046

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 06
EXECUTIVE OFFICE
BY
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-046

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
DIRECTV, LLC	bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Breann Robwoski; Dianne Sweeney	breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL): Breann Robwoski; Dianne Sweeney

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): 2550 Hanover street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/20/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	4514	
ACCOUNT NUMBER	**TAX BILL NUMBER**	
034-0015717-003		
PROPERTY ADDRESS OR LOCATION		**DOING BUSINESS AS (DBA), if appropriate**

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	41,313	25,152	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	41,313	25,152	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment
☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
▶	El Segundo, CA	4/25/15

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4514	034-0015717-003	131-001

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	41,313	41,313		
TOTAL	41,313	41,313		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		41,313	1.023	422.63
ESCAPED INTEREST PER REV & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

00479

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

TOTAL TAX DUE ▶	422.63

9 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-003	131-001	4514

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	422.63

On 9-01-15 ADD 10% PENALTY OF $ 42.26.

** In Addition ** Beginning 11-01-15 ADD $ 6.33 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

04514 15103400157170030004226300046489

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-047) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-002

2. The full value of the above-described property is reduced to: Personal Property: $113,443

   TOTAL: $113,443

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR	JIM R. WATTENBURGER	JOHN PINCHES	KENDALL SMITH	J. DAVID COLFAX
First District	Second District	Third District	Fourth District	Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

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501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Karla Van Hagen Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-047

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
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Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-047

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The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

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If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 07
EXECUTIVE OFFICE

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-047

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	4713	
ACCOUNT NUMBER	**TAX BILL NUMBER**	
034-0015717-002		

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

- ☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- ☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- ☐ COMMERCIAL/INDUSTRIAL
- ☑ BUSINESS PERSONAL PROPERTY/FIXTURES
- ☐ AGRICULTURAL
- ☐ MANUFACTURED HOME
- ☐ WATER CRAFT
- ☐ OTHER: _____
- ☐ POSSESSORY INTEREST
- ☐ VACANT LAND
- ☐ AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	187,799	114,329	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	187,799	114,329	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment
☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on ~~paper-filed~~ application)	SIGNED AT (CITY, STATE)	DATE
▶	El Segundo, CA	11/30/15

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
4713	034-0015717-002	153-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	187,799	187,799		
TOTAL	187,799	187,799		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		187,799	1.082	2,031.98
ESCAPED INTEREST PER REV & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00480

TOTAL TAX DUE ▶	2,031.98

10 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS

LOCATION:

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-002	153-004	4713

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	2,031.98

On 9-01-15 ADD 10% PENALTY OF $ 203.19.

** In Addition ** Beginning 11-01-15 ADD $ 30.47 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

04713 15103400157170020020319800223517

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-048) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-013

2. The full value of the above-described property is reduced to: Personal Property: $60,818

   TOTAL: $60,818

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District · JIM R. WATTENBURGER, Second District · JOHN PINCHES, Third District · KENDALL SMITH, Fourth District · J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature]
	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-048

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-048

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 0
EXECUTIVE OFFICE
FILED
CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15048

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
DIRECTV, LLC	bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Breann Robwoski; Dianne Sweeney	breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL): Breann Robwoski; Dianne Sweeney

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	5469	
ACCOUNT NUMBER: 034-0015717-013	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS ____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	99,881	60,806	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	99,881	60,806	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

☐ 1. No change in ownership occurred on the date of _____.

☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

☐ 1. No new construction occurred on the date of _____.

☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.

☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

☑ 1. All personal property/fixtures.

☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

☑ 1. Classification of property is incorrect.

☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

☐ 1. Amount of escape assessment is incorrect.

☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

☑ Explanation (attach sheet if necessary) See Attachment

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***

☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original Signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
▶	El Segundo, CA	4/30/15

NAME (Please Print)

Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5469	034-0015717-013	154-028

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	99,881	99,881		
TOTAL	99,881	99,881		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		99,881	1.151	1,149.62
ESCAPED INTEREST PER REV. & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

00481

TOTAL TAX DUE ▶	1,149.62

11 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-013	154-028	5469

TOTAL TAX DUE BY 8-31-2015	1,149.62

On 9-01-15 ADD 10% PENALTY OF $ 114.96.

** In Addition ** Beginning 11-01-15 ADD $ 17.24 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

05469 15103400157170130011496200126458

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-049) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-008

2. The full value of the above-described property is reduced to: Personal Property: $16,181

   TOTAL: $16,181

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District · JIM R. WATTENBURGER, Second District · JOHN PINCHES, Third District · KENDALL SMITH, Fourth District · J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT	AGENT
DIRECTV 2260 E Imperial Hwy El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-0381 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature]
	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Kathleen Hagen Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-049

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-049

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1
EXECUTIVE OFFICE
FILED
CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-049

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	5759	
ACCOUNT NUMBER	**TAX BILL NUMBER**	
034-001517-008		

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
☐ COMMERCIAL/INDUSTRIAL
☑ BUSINESS PERSONAL PROPERTY/FIXTURES
☐ AGRICULTURAL
☐ MANUFACTURED HOME
☐ WATER CRAFT
☐ OTHER: _____
☐ POSSESSORY INTEREST
☐ VACANT LAND
☐ AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	27,369	16,662	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	27,369	16,662	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable** *****Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment
☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE) El Segundo, CA	DATE 11/30/15
NAME (Please Print) Brian D Smith, Director of Taxation		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
5759	034-0015717-008	154-072

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	27,369	27,369		
TOTAL	27,369	27,369		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		27,369	1.151	315.01
ESCAPED INTEREST PER REV & TAX CODE				

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

00482

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

TOTAL TAX DUE ▶ **315.01**

12 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

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ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

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ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-008	154-072	5759

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	315.01

On 9-01-15 ADD 10% PENALTY OF $ 31.50.

** In Addition ** Beginning 11-01-15 ADD $ 4.72 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

05759 15103400157170080003150100034651

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-050) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-005

2. The full value of the above-described property is reduced to: Personal Property: $38,560

   TOTAL: $38,560

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA
COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

BOARD OF EQUALIZATION

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR	JIM R. WATTENBURGER	JOHN PINCHES	KENDALL SMITH	J. DAVID COLFAX
First District	Second District	Third District	Fourth District	Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT	AGENT
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____ 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

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DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
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NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-050

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-050

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 07
EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-050

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Impenal Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover Street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	6364	
ACCOUNT NUMBER: 034-0015717-005	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	65,516	39,885	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	65,516	39,885	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☑ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☑ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment
☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***

☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE) El Segundo, CA	DATE 11/30/15

NAME (Please Print)
Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)
☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
6364	034-0015717-005	155-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	65,516	65,516		
TOTAL	65,516	65,516		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		65,516	1.095	717.39
ESCAPED INTEREST PER REV & TAX CODE				
TOTAL TAX DUE ▶				717.39

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

00483

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

13 - 13 - 57

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

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FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

THIS BILL IS NOW DUE & PAYABLE

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-005	155-004	6364

TOTAL TAX DUE BY 8-31-2015	**717.39**

On 9-01-15 ADD 10% PENALTY OF $ 71.73.

** In Addition ** Beginning 11-01-15 ADD $ 10.76 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV INC
DBA DIRECTV INC
RE/R11/MS A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD , ROOM #1060
UKIAH CA 95482

06364 15103400157170050007173900078912

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT ATTACHMENT FOR BOX 6(I) ("OTHER")

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See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

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DIRECTV, LLC

2015 Applications for Changed Assessment
Attachment For Box 6(I) ("Other")

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-END-

RECEIVED
JAN 14 2016
MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and County Code Section 5.150.010, the Mendocino County Assessment Appeals Board, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1. Directv LLC has properly and timely filed an application (15-051) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

   Assessor's Account Number: 034-0015717-000

2. The full value of the above-described property is reduced to: Personal Property: $114,768

   TOTAL: $114,768

   (*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Application of approved Set-Top Boxes valuation factors .

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules

This written stipulation is executed on the 19th day of Jan, 2016 at Ukiah, California.

Breann E. Robowski Applicant/Authorized Agent
Authorized Attorney Agent for DIRECTV
Executed on 1/13/2016 in Palo Alto, CA

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor

Katharine L. Elliott, Acting County Counsel

CW form 1204

BOARD OF EQUALIZATION

[redacted]

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING

JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304
Protest Application Nos. 15-038 through 15-051	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME [signature] 1/11/2016

Breann E. Robowski, Authorized Attorney Agent

APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*
Pillsbury Winthrop Shaw Pittman, 2550 Hanover Street, Palo Alto, CA 94304

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	[signature] Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
JAN 12 2016
EXECUTIVE OFFICE
CALIFORNIA

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
DIRECTV 2260 E. Imperial Hwy. El Segundo, CA 90245 Protest Application Nos. 15-038 through 15-051	Pillsbury Winthrop Shaw Pittman LLP Attn: Breann E. Robowski 2550 Hanover Street Palo Alto, CA 94304

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 8, 2016	Kathleen Hagen Deputy

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

DIRECTV
2260 E. Imperial Hwy CA/LAS/A130
El Segundo CA 90245

Re: Assessment Appeal Application Received, Application No. 15-051

Dear DIRECTV:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 29, 2015

Pillsbury Winthrop Shaw Pittman LLP
Attn: Breann Robwoski
2550 Hanover Street
Palo Alto, CA 94304

Re: Assessment Appeal Application Received, Application No. 15-051

Dear Ms. Robwoski:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

Karla Van Hagen
Deputy Clerk of the Board

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS
2015 DEC 15 PM 1 1
EXECUTIVE OFFICE
PER _____
CALIFORNIA

COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only 15-051

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: DIRECTV, LLC

EMAIL ADDRESS: bdsmith@directv.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): 2260 E. Imperial Hwy CA/LA5/A130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
El Segundo	CA	90245	(310) 964-2104	(310) 964-1383	(310) 964-0746

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Breann Robwoski; Dianne Sweeney

EMAIL ADDRESS: breann.robowski@pillsburylaw.com

COMPANY NAME: PILLSBURY WINTHROP SHAW PITTMAN LLP

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*: Breann Robwoski; Dianne Sweeney

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 2550 Hanover street

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Palo Alto	CA	94304	(650) 233-4874	(650) 233-4064	(650) 233-4545

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
▶	Director of Taxation	11/30/15

3. PROPERTY IDENTIFICATION INFORMATION

☐ YES ☑ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
	3080	
ACCOUNT NUMBER 034-001571-000	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX ☐ AGRICULTURAL ☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ ☐ MANUFACTURED HOME ☐ VACANT LAND

☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRAFT ☐ AIRCRAFT

☑ BUSINESS PERSONAL PROPERTY/FIXTURES ☐ OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	185,209	112,753	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	185,209	112,753	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable** ***Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS) ***See instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

☐ 1. No change in ownership occurred on the date of _____.

☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

☐ 1. No new construction occurred on the date of _____.

☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.

☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

☑ 1. All personal property/fixtures.

☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

☑ 1. Classification of property is incorrect.

☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

☐ 1. Amount of escape assessment is incorrect.

☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER See Attachment

☑ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☑ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***

☑ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	El Segundo, CA	11/30/15

NAME (Please Print)

Brian D Smith, Director of Taxation

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT

FOR FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016

SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
501 Low Gap Road, Room #1060
Ukiah, CA 95482
(707) 234-6875

ASSMT. NO.	ACCOUNT NUMBER	TAX RATE AREA
3080	034-0015717-000	076-004

	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
LAND				
IMPROVEMENTS				
OTHER PERSONAL	185,209	185,209		
TOTAL	185,209	185,209		
HOMEOWNER'S EXEMPTION				
NET AFTER HOMEOWNER EXEMPT				
OTHER EXEMPTION - CODE				
NET VALUE & TAX ▶		185,209	1.127	2,087.29
ESCAPED INTEREST PER REV. & TAX CODE				

00247

TOTAL TAX DUE ▶ **2,087.29**

ASSESSED TO ▼
ON JANUARY 1, 2015
AT FULL VALUE

DIRECTV LLC
DBA DIRECTV LLC
CA/LA2/A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

YOUR CANCELLED CHECK IS YOUR RECIEPT
SEE BELOW FOR IMPORTANT INFORMATION

DESCRIPTION: CABLE TV SYSTEMS **LOCATION:**

DELINQUENT IF NOT PAID BY 5P.M. AUGUST 31, 2015, THEREAFTER, 10% PENALTY WILL BE ADDED.
AN ADDITIONAL 1-1/2% INTEREST EACH MONTH WILL BE ADDED 2 MONTHS AFTER DELINQUENT DATE REV. & TAX CODE [SEC. 2922]

IMPORTANT INFORMATION FROM YOUR TAX COLLECTOR

TAXPAYER MAY PAY BY MAIL. ENVELOPES MUST BE POSTMARKED NO LATER THAN DELINQUENT DATE TO ENSURE THAT THE ENVELOPE WILL HAVE THE PROPER POSTMARK. IT IS SUGGESTED THAT PAYMENTS BE MAILED A FEW DAYS BEFORE THE DELINQUENT DATE. IF AUGUST 31ST OR THE LAST DAY OF ANY MONTH FALLS ON SATURDAY, SUNDAY, OR A LEGAL HOLIDAY, THE HOUR OF DELINQUENCY IS 5:00 P.M. ON THE FOLLOWING BUSINESS DAY.

ASSESSOR'S RIGHT TO INVESTIGATE - THIS TAX BILL IS ISSUED SUBJECT TO THE RIGHT OF THE ASSESSOR TO FURTHER EXAMINE AND INVESTIGATE THE TAXABLE STATUS OF THE PERSON, FIRM OR CORPORATION TO WHOM THIS TAX BILL IS ISSUED.

NOTICE: EXAMINE THE FULL VALUE THE ASSESSOR HAS ESTABLISHED FOR YOUR PROPERTY. IF YOU HAVE INFORMATION TO SUPPORT A DIFFERENT VALUE, YOU SHOULD FURNISH IT TO THE ASSESSOR FOR REVIEW. THEREAFTER, IF YOU STILL DISAGREE, YOU MAY FILE AN APPLICATION FOR ADJUSTMENT IN VALUATION BY WRITING TO: THE CLERK OF THE BOARD OF SUPERVISORS, 501 LOW GAP RD., ROOM 1010, UKIAH, CALIFORNIA 95482 BETWEEN JULY 2 AND NOVEMBER 30, INCLUSIVE.

ASSESSMENT DATE - ANNUALLY THE ASSESSOR SHALL ASSESS ALL THE TAXABLE PROPERTY IN THE COUNTY EXCEPT STATE-ASSESSED PROPERTY TO THE PERSONS OWNING, CLAIMING, POSSESSING OR CONTROLLING IT AT 12:01 A.M. ON THE FIRST OF JANUARY.

TAXES DUE - ALL TAX LIENS ATTACH ANNUALLY AS OF 12:01 A.M. OF THE FIRST OF JANUARY PRECEDING THE FISCAL YEAR FOR WHICH THE TAX IS LEVIED.

OWNERSHIP ON THE LIEN DATE DETERMINES THE OBLIGATION TO PAY TAXES. THE DISPOSAL OF PROPERTY AFTER THE LIEN DATE DOES NOT RELIEVE THE ASSESSEE OF HIS OR HER RESPONSIBILITY.

IF ANY PERSONAL CHECK OFFERED IN PAYMENT OF A TAX BILL IS RETURNED UNPAID FOR ANY REASON, A CHARGE OF $25.00 SHALL BE IMPOSED.

ALL QUESTIONS PERTAINING TO ASSESSED VALUATION, EXEMPTIONS AND NAMES SHOULD BE DIRECTED TO THE COUNTY ASSESSOR'S OFFICE AS THAT IS THE OFFICE RESPONSIBLE FOR THIS FUNCTION.

CHANGES OF ASSESSMENT CANNOT BE MADE BY THE TAX COLLECTOR. IF THE ASSESSMENT IS INCORRECT, THE MATTER SHOULD BE TAKEN UP IMMEDIATELY WITH THE COUNTY ASSESSOR.

FOR FURTHER DETAILS OF PROPERTY ASSESSED CONTACT COUNTY ASSESSOR'S OFICE

(707) 234-6815

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE ONLY: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(Convenience Fees will Apply)

EXCEPTION CODE KEY: 01-VETERAN 02-WELFARE 04-HOMEOWNER 0G-GOVERNMENT 08-DISABLED VETERAN

▲ DETACH HERE ▲

RETURN THIS STUB WITH YOUR PAYMENT

2015 - 2016 MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	ASSESSMENT NO.
034-0015717-000	076-004	3080

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE BY 8-31-2015	2,087.29

On 9-01-15 ADD 10% PENALTY OF $ 208.72.

** In Addition ** Beginning 11-01-15 ADD $ 31.30 the first day of each month until paid in full.

ASSESSED TO ▼

DIRECTV LLC
DBA DIRECTV LLC
CA/LA2/A130
2250 E IMPERIAL HWY
EL SEGUNDO CA 90245-3543

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 LOW GAP RD., ROOM #1060
UKIAH, CA 95482

03080 15103400157170000020872900229601

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

The subject appeals challenge the valuation of DIRECTV's set-top boxes, which it leases out to its customers. In valuing DIRECTV's set-top boxes, the Assessor has made some or all of the following errors:

1. The Assessor has overvalued DIRECTV's set-top boxes.

2. The set-top boxes were valued using an incorrect value factor table. DIRECTV's set-top boxes should be valued using the following set-top box valuation factors recently published by the California Assessors' Association:

Acquisition Year	Factor
1	68%
2	47%
3	31%
4	19%
5	11%
6	6%
7	2%

See California Assessors' Association publication no. 2015-003 at http://www.calassessor.org/publications.html.

The above valuation table was published after Assessor personnel from Placer, Sacramento, Santa Clara and Ventura counties (the "Working Group") dedicated substantial hours to determining the proper valuation for set-top boxes. This effort took approximately 18 months and required the Working Group to reviewed millions of set-top box records and various other detailed materials to ensure that each component of the above set-top box table was thoroughly vetted.

The set-top box table incorporates the proper lifing, replacement cost new and minimum percent good factors, and accounts for all forms of obsolescence. Because the Assessor applied an incorrect value factor table, the Assessor's service lifetime, cost indexing and minimum percent good factors are also incorrect. Application of the above table will correct each of these errors.

3. The software (other than "basic operational software") embedded in DIRECTV's set-top boxes is exempt from property taxation under California Revenue & Taxation Code sections 995 and 995.2.

DIRECTV, LLC

2015 APPLICATIONS FOR CHANGED ASSESSMENT
ATTACHMENT FOR BOX 6(I) ("OTHER")

4. DIRECTV does not own the antennas and connective wiring used to receive the satellite signals. The antennas, wiring, and any associated costs should not be assessed to DIRECTV.

5. DIRECTV will review its file to determine whether the Assessor's Office has provided calculations in support of the roll values. DIRECTV reserves the right to amend or supplement this appeal once having reviewed the Assessor's calculations.

In light of the above table published by the CAA, DIRECTV intends to work with individual counties to settle its outstanding appeals, including the appeal filed herein. DIRECTV continues to request that the Clerk's Office refrain from scheduling hearings on any of DIRECTV's appeals so as to permit the parties sufficient time to resolve these appeals.

-END-

BOARD OF EQUALIZATION
APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

MICHAEL M. DELBAR, First District
JIM R. WATTENBURGER, Second District
JOHN PINCHES, Third District
KENDALL SMITH, Fourth District
J. DAVID COLFAX, Fifth District

BOARD OF EQUALIZATION HEARING
JANUARY 25, 2016

WAIVER OF 45-DAY HEARING NOTICE

APPLICANT/APPELLANT:	AGENT:
Leland Joseph PO Box 1245 Mendocino CA 95460 Protest Application No. 14-015	

Pursuant to Revenue and Taxation Code Section 1605.6, notices for Board of Equalization assessment appeal hearings must be transmitted no later than 45-days in advance of said hearings. Revenue and Taxation Code Section 1605.6 provides that a shorter noticing period is permissible, should the Assessor, Applicant and/or Agent, stipulate to said reduced noticing period either orally or in writing. Should you agree with this reduced noticing, please sign and return this form as indicated below. If you do not agree to the reduced noticing period, your application will be continued and re-noticed for a later hearing date.

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482

Fax To: *(If faxed, the original, signed form must also be mailed)*
(707) 463-7237

I hereby waive the 45-day noticing period for the above referenced application(s) for changed assessment:

NAME _____

_____
APPLICANT'S AND/OR AGENT SIGNATURE *(Original Required)*

DATE WAIVER MAILED:	CARMEL J. ANGELO CLERK OF THE BOARD
January 13, 2016	Kathleen Hagen Deputy

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

NOVEMBER 9, 2015 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
Leland Joseph
PO Box 1245
Mendocino, CA 95460

AGENT:

RE: Assessor's Parcel No./Account No. 121-070-24
Protest/Application No. 14-015

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, November 9, 2015, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: September 25, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 OCT 30 AM 10 15
EXECUTIVE OFFICE
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a $55 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-015
Application Received On: 10/30/14
By: Sinkman Pinewal

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
JOSEPHS LELAND E

STREET ADDRESS/P.O. BOX NUMBER (*MUST be applicant's mailing address*)
PO BOX 1245

CITY	STATE	ZIP CODE
MENDOCINO	CA	95460

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(707) 937-1231	(707) 937-0223	( )

E-MAIL ADDRESS josephscabinets@hotmail.com

2. AGENT OR ATTORNEY FOR APPLICANT

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*

STREET ADDRESS/P.O. BOX NUMBER (*MUST be applicant's mailing address*)

CITY	STATE	ZIP CODE

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
( )	( )	( )

E-MAIL ADDRESS

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER 121-070-24

UNSECURED ACCOUNT/TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
44675 GORDON LN.
MENDOCINO CA 95460

PROPERTY TYPE:
- ☒ Single-Family Residence/Condo/Townhouse
- ☐ Apartments (number of Unites _____)
- ☐ Commercial/Industrial ☐ Vacant Land
- ☐ Agricultural ☐ Other _____
- ☐ Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
☐ Yes ☐ No

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND		143,236	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES		231,764	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY		0	
TOTAL		375,000	BEFORE HOMEOWNER EXEMPTION
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

☒ Regular Assessment – Value as of January 1 of the current year

☐ Supplemental Assessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

☐ Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

☒ A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.

B. **Change in Ownership:**
- ☐ 1. No change in ownership or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. **New Construction:**
- ☐ 1. No new construction or other reassessable event occurred on the date of _____.
- ☐ 2. Base year value for the new construction established on the date of _____ is incorrect.

☐ D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

B. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☐ 1. All personal property/fixtures.
- ☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

☐ F. **Penalty Assessment:** Penalty assessment is not justified.

☐ G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.

H. **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ 1. Amount of escape assessment is incorrect.
- ☐ 2. Assessment of other property of the assessee at the location is incorrect.

☐ I. **Other:** Explain below or attach explanation.

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) ☐ Are requested ☐ Are not requested

8. ☒ YES ☐ NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.* REFUND

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
Leland Josephs	MENDOCINO	CA	10-20-2014

NAME AND TITLE (*please type or print*)
LELAND JOSEPHS ☒ Owner ☐ Agent ☐ Attorney ☐ Spouse ☐ Registered Domestic Partner ☐ Child ☐ Parent ☐ Person Affected

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 OCT 30 AM 10 15

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

County Board of Supervisors
Clerk
501 Low Gap Road
Room 1010
Ukiah, CA

October 24 2014

In reference to: Property Tax Adjustment

Ap # 121 070 2400 Leland & Cynthia Josephs

Addendum to 10/01/2014 addressed to CountyBoard of Supervisors Clerk

Our adjoining neighbors:

44601 Gordon Lane. Property and residence completely run down. Trailer in front yard with tenant living in full time. Cars parked randomly in field in front of residence. Outside of trailer junk is pilled in every direction - a real eye sorer. Sad mess in our opinion and I am sure not even legal or sanitary.

44701 Gordon Lane. Property owned by contractor. Tires and construction equipment pilled everywhere against our fence line. Not a pretty sight.

The point is how can you consider our property assessment going up - if I went to sell we would get a bottom price because of the now downturn of the neighborhood.

Sincerely Lee Josephs

Leland and Cindy Josephs
PO Box 1245
Mendocino CA 95460

THE $375,000 VALUE IS BEFORE OUR HOME OWNER'S EXEMPTION
-7,000
$ 368,000 TOTAL NET ASSESSED VALUE

County Board of Supervisors
Clerk
501 Low Gap Road
Room 1010
Ukiah, CA

October 01 2014

In reference to: Property Tax Adjustment

Ap # 121 070 2400 Leland & Cynthia Josephs
Mendocino County Assessor Rennis Wilkerson changed our valuation and we do not agree with his assessment. The comparisons used do not relate in any way to our location or property.

The property is located at 44675 Gordon Lane Mendocino CA
The residence is a bit under 1800 sq feet. (Which we completely built ourselves over a 5 year span).
The garage is for two cars.
No greenhouse
No quest house
No ocean view
No skylights.
We do not have an ocean view and we are not close to the ocean. The property did have an ocean view about 25 years ago. This view would have been from a second story or very tall ladder. The trees on the adjoining properties have completely blocked that view years ago.

The comparisons used by your assessor:

1. 26250 Omar Drive $386,000 - sold 5/20/2013 north of Fort Bragg.

This is not anywhere near our residence in location.
It is 3 acres with a 2100 sq foot residence with a 13 x 22 sunroom / laundry.
The house has a beautiful ocean view across sand dunes.
The double garage has a quest house and bath above.
Greenhouse.

2. 18925 Timber Point Drive Fort Bragg -sold 10/12/2012 $410,000

This is a larger newer home with a larger garage and not near our location.
It is 1.7 acres with a 2000= sq foot home.
Large 3 car garage

Complete landscaping
R/V developed parking
Many skylights
Home built in 2004.

3. 14760 Navarro Drive Manchester - Sold July 2013 $479,000

.
This is in the Point Arena area - a very long way from our residence. About 1 hour worth of driving.
This is a beach front home.
This home has panoramic ocean views all the way to the Pt. Arena lighthouse.
It comes with a membership to Irish beach improvement club.
Hot tub / spa
Garage
1.7 acres of ocean front property.

None of the above comparison are in any way comparable to our situation.
We have a modest home without landscaping or views. I know a panoramic ocean view would in itself be very expensive.

I understand that property is not selling and the market is very slow. This has led to an attempt to blindly justify raising our assessment values. I do not see the justification. It seems to me after a couple of conversations with your assessor that he just took any prices he could find that worked and did not consider an honest approach.
Mr. Wilkerson could only repeat that the prices were <u>all he could find</u> and that in itself justified the raised assessment.

The condition of the two closest adjoining parcels with residences are very rough - with yards piled with tires, metal axles, etc. even a trailer set up for habitation in front next to the road. I would have a hard time even selling our home at this time.

I would think this new assessment and the last year one are both just not justifiable.

You correctly readjusted our value to $375,000 for the 2011/2012 tax year. This value represents the Prop 8 value as of the lien date of January 1, 2011. This we feel was fair with the comparisons and still is.
We do hope the economy improves and property values climb but that has not happened as yet.

Sincerely Lee Josephs

ASSESSMENT APPEALS BOARD
HEARING NOTICE

MENDOCINO COUNTY
EXECUTIVE OFFICE
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

JANUARY 25, 2016– 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
Stephen Levesque
1946 SE 22nd Avenue
Portland, OR 97214

AGENT:

RE: Assessor's Parcel No./Account No. 020-510-260 R
Protest/Application No.: 14-063

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, January 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of $250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a $131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED: December 11, 2015	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form	Deputy

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

2014 DEC 2 PM 2 22

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

MAIL TO:
County of Mendocino—Assessment Appeals
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2008, a $35 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-063
Application Received On: 12/2/14
By: Sukhmani Purewal

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILLING OUT

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTION FOR FURTHER INFORMATION

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if request by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

1. APPLICANT'S NAME *(last, first, middle initial)*
Levesque, Stephen P

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*
1946 SE 22nd AVE

CITY	STATE	ZIP CODE
Portland	OR	97214

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
(503-85	81-0982	( )

E-MAIL ADDRESS
stevesque@campbellglobal.com

2. AGENT OR ATTORNEY FOR APPLICANT

PERSON TO CONTACT *(if other than above) (last, first, middle initial)*

STREET ADDRESS/P.O. BOX NUMBER *(MUST be applicant's mailing address)*

CITY	STATE	ZIP CODE

DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER
( )	( )	( )

E-MAIL ADDRESS

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed (or attached to this application—see instructions).

PRINT NAME OF AGENCY

is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE

TITLE	DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER
020-510-260R

UNSECURED ACCOUNT/TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
1420 Taubold Court
Fort Bragg, CA

PROPERTY TYPE:
- [x] Single-Family Residence/Condo/Townhouse
- [ ] Apartments (number of Unites _____)
- [ ] Commercial/Industrial
- [ ] Vacant Land
- [ ] Agricultural
- [ ] Other _____
- [ ] Business Personal Property/Fixtures

Is this property an owner-occupied single-family dwelling?
[ ] Yes [ ] No

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	234,102	150,573	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	348,923	224,426	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	583,025	375,000	
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED *(check one)*
IMPORTANT—SEE INSTRUCTIONS FOR FILING PERIODS

- [x] Regular Assessment – Value as of January 1 of the current year
- [ ] Supplemental Assessment — ROLL YEAR _____
  Attach 2 copies of Notice of Tax Bill
  Date of Notice or Tax Bill _____
- [ ] Roll Change/Escape Assessment/Calamity Reassessment — ROLL YEAR _____
  Attach 2 copies of Notice of Tax Bill
  Date of Notice or Tax Bill _____

6. THE FACTS THAT I RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS: You may check all that apply. If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.

- [x] A. **Decline in Value:** The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. **Change in Ownership:**
  - [ ] 1. No change in ownership or other reassessable event occurred on the date of _____.
  - [ ] 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. **New Construction:**
  - [ ] 1. No new construction or other reassessable event occurred on the date of _____.
  - [ ] 2. Base year value for the new construction established on the date of _____ is incorrect.
- [ ] D. **Calamity Reassessment:** Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.
- E. **Personal Property/Fixtures:** Assessor's value of personal property and/or fixtures exceeds market value.
  - [ ] 1. All personal property/fixtures.
  - [ ] 2. Only a portion of the personal property/fixtures. Attach description of those items.
- [ ] F. **Penalty Assessment:** Penalty assessment is not justified.
- [ ] G. **Classification:** Assessor's classification and/or allocation of value of property is incorrect.
- H. **Appeal after an Audit:** MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
  - [ ] 1. Amount of escape assessment is incorrect.
  - [ ] 2. Assessment of other property of the assessee at the location is incorrect.
- [ ] I. **Other:** Explain below or attach explanation.

7. WRITTEN FINDINGS OF FACTS ($_____ per _____) [x] Are requested [ ] Are not requested

8. [x] YES [ ] NO Do you want to designate this application as a claim for refund? *Please refer to instructions first.*

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE	SIGNED AT CITY	STATE	DATE
	Portland	Oregon	11/29/14

NAME AND TITLE *(please type or print)*
Stephen P. Levesque [x] Owner [ ] Agent [ ] Attorney [ ] Spouse [ ] Registered Domestic Partner [ ] Child [ ] Parent [ ] Person Affected

'HARI L. SCHAPMIRE
ASURER-TAX COLLECTOR
. Low Gap Road, Room #1060
ɔkiah, CA 95482
www.co.mendocino.ca.us/tax

MENDOCINO COUNTY SECURED TAX STATEMENT
FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

Corrected Bill

2014 - 2015

PROPERTY INFORMATION

ESSMENT NUMBER: 16236R TAX RATE AREA: 001-001
PARCEL NUMBER: 020-510-260R ACRES:
LOCATION: 1420 TAUBOLD CT FB
LIEN DATE OWNER: LEVESQUE STEPHEN P & MARI K BR

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.

Your Canceled Check is Your Best Receipt.

003110

LEVESQUE STEPHEN P & MARI K BR
535 SE 55TH AVE
PORTLAND OR 97215-1815

DISCOVER MasterCard VISA ELECTRONIC CHECK

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE: 1-800-617-2276
OR BY INTERNET VISIT www.officialpayments.com
(convenience fees may apply - see reverse)

TELEPHONE NUMBERS

Collection	(707) 234-6875
ress Change	(707) 234-6800
nptions	(707) 234-6801
essed Values	(707) 234-6800
Rates	(707) 234-6862
ional Property	(707) 234-6815

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION	VALUE
LAND	234,102
IMPROVEMENTS	348,923
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	- 7,000
OTHER EXEMPTION	
NET ASSESSED VALUE	576,025

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6862	COUNTY WIDE BASE TAX	1.000	5,760.24
(707)234-6860	REDWOODS JC BOND	.013	74.88
(707)961-1234	MENDOCINO COAST HOSP	.013	74.88
(707)961-2850	FT BRAGG UNIF BOND	.101	581.78
(707)961-2823	FORT BRAGG FIRE	DIRECT CHARGE	18.00

*** Corrected Bill * Adjusted Tax Bill Order of the Board of Supervisors *Corrected Bill ***

DUE AND PAYABLE ON 11/1/2014	DUE AND PAYABLE ON 2/1/2015	
1ST INSTALLMENT $ 3,254.89	2ND INSTALLMENT $ 3,254.89	TOTAL TAXES
DELINQUENT AFTER 12/10/2014	DELINQUENT AFTER 4/10/2015	$ 6,509.78

RN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
01 LOW GAP RD., ROOM #1060
KIAH, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
020-510-260R	001-001	16236R

ND INSTALLMENT PAYMENT CAN NOT BE ACCEPTED
INLESS THE 1ST INSTALLMENT HAS BEEN PAID.

2ND 2014 - 2015

IF PAID BY 4/10/2015	$ 3,254.89

ASSESSED TO ▼
LEVESQUE STEPHEN P & MARI K BR
535 SE 55TH AVE
PORTLAND, OR 97215

10% PENALTY $ 325.48
COST CHARGE $ 20.00

AFTER APRIL 10, 2015 PAY THIS AMOUNT ➡ $ 3,600.37

16236R2020510260R000325489000360037000650978

Comparable Market Analysis

Wednesday, November 26, 2014

For

Levesque
1420 Taubold Court
Fort Bragg, Ca. 95437

By

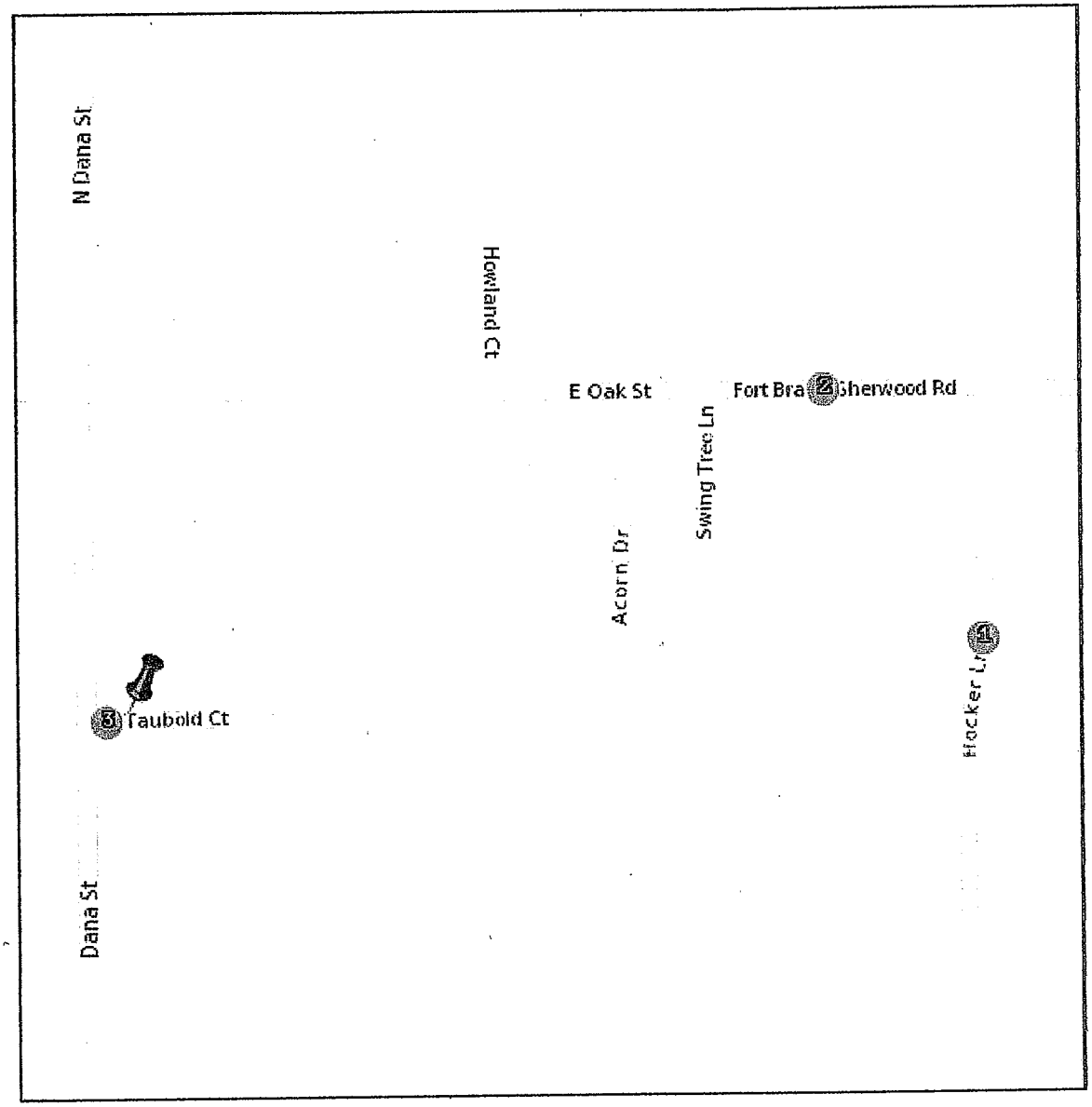
Dale M. Simpson
Mendo Realty, Fort Bragg
703 North Main Street
Fort Bragg, CA 95437
707-964-3610
dalesimpson27@gmail.com
http://www.mendorealty.com
License #: 01846521

This report is not an appraisal and is not intended to meet the requirements set out in the Uniform Standards of Appraisal Practice. If an appraisal is desired, the services of a licensed appraiser should be obtained.

CMA: Mapping

Prepared for Levesque

Map of Subject And Comparable Properties



Legend

Active Sold Pending Withdrawn Cancelled Expired

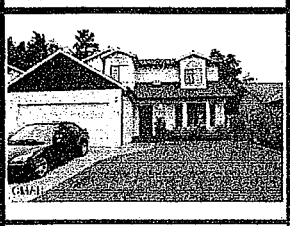
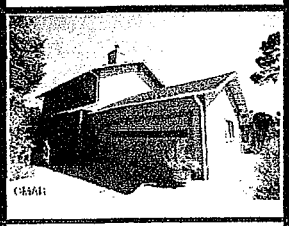
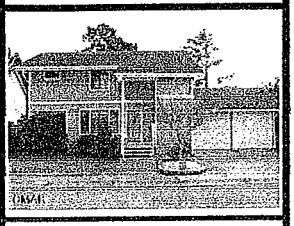
Subject: 1420 Taubold Court Fort Bragg Ca. 95437

1. **179 Hocker Ln , Fort Bragg CA 95437 (23986, 0.21m)**
2. **1556 E Oak St , Fort Bragg CA 95437 (24086, 0.19m)**
3. **1410 Taubold Court , Fort Bragg CA 95437 (24218, 0.00m)**

Subject Property Description

Address	1420 Taubold Court Fort Bragg, Ca. 95437
Beds	4
Baths	3
Appx Sq Ft	1900
Lot Size	
Appx Acre	.15
Sq Foot Range	1900-2000
Year Built	
Coastal Zone	No

CMA: Subject and Comparable Properties **Prepared for Levesque**

	Subject	23986		24086		24218	
							
	1420 Taubold Court Fort Bragg Ca. 95437	179 Hocker Ln Fort Bragg CA		1556 E Oak St Fort Bragg CA		1410 Taubold Court Fort Bragg CA	
Distance From Subject		0.21		0.19		0.00	
List Price		$347,500		$295,000		$359,000	
Original List Price		$359,000		$295,000		$359,000	
Sold Price		$347,500		$295,000		$335,000	
Status		Sold		Sold		Sold	
Status Date		07/14/2014		12/20/2013		04/16/2014	
Days on Market		368		102		83	
Adjustment			+/-		+/-		+/-
Beds	4	3		3		3	
Baths	3	2.50		2.50		2.50	
Appx Sq Ft	1900					1,799	
Lot Size							
Appx Acre	.15	0.16		0.18		0.12	
Sq Foot Range	1900-2000	1500-1599		1900-1999		1700-1799	
Year Built		1990		1991		1978	
Coastal Zone	No	No		No		No	
Adjusted Price	$325,833	$347,500		$295,000		$335,000	

CMA: Statistical Summary

Prepared for Levesque

Price Analysis

Summary of Closed Listings

MLS #	Address	List Price	DOM	Sold Date	Sold Price	Total Adjustments	Adjusted Price
23986	179 Hocker Ln, Fort Bragg CA	$347,500	368	07/11/2014	$347,500	-	$347,500
24086	1556 E Oak St, Fort Bragg CA	$295,000	102	12/20/2013	$295,000	-	$295,000
24218	1410 Taubold Court, Fort Bragg CA	$359,000	83	04/15/2014	$335,000	-	$335,000

Low, Average, Median, and High Comparisons

	Closed	Overall
Low	$295,000	$295,000
Average	$325,833	$325,833
Median	$335,000	$335,000
High	$347,500	$347,500

Overall Market Analysis (Unadjusted)

Status	#	List Vol.	Avg. List Price	Sold Vol.	Avg. Sold Price	Avg. Sale/List Price	Avg. Appx Sq Ft	Avg. List $/Appx Sq Ft	Avg. Sold $/Appx Sq Ft	Avg. DOM
Closed	3	1,001,500	333,833	977,500	325,833	0.98	1,799	199.56	186.21	184
Overall	**3**	**1,001,500**	**333,833**	**977,500**	**325,833**	**0.98**	**1,799**	**199.56**	**186.21**	**184**

Selection Criteria for Comparable Properties

Specified listings from the following search: ;

Listing Price Recommendation

Low	$295,000
High	$347,500
Recommended	**$325,833**

CMA: Comparable #23986 (Map Number 1)

Prepared for Levesque

Remarks

Calling all Chefs! This lovely home showcases a recently remodeled kitchen designed by the owner of tl Cafe Beaujolais for his own person use. Kitchen features include stainless appliances, commercial grade range, jazzy high gloss red cabinets, and sun filled dining area The bathrooms are also recently remodeled and include custom tile work, and modern sinks and fixtures. The house is located on a quiet cul-de-sac with great neighbo in the sunbelt area of Fort Bragg, a the backyard is fenced, private and ready for a gourmet dinner on the deck!

179 Hocker Ln
Fort Bragg, CA 95437

$347,500

General Property Description

MLS #	23986
Status	Closed
Beds	3
Baths	2.5
Sub Type	Homes
Year Built	1990

Property Details

View	Non-Ocean Vie
Addl View	
Appx Sq Ft	
Sq Foot Range	1500-1599
Sq Ft Source	Not Verified
Appx Acre	0.16
Acre Source	Not Verified
Lot Dimensions	50x135
Year Remodeled	2012.0
# Rooms	

Location

Area	FBG
Sub Area	FBC
Coastal Zone	No
School District	Fort Bragg
Subdivision	

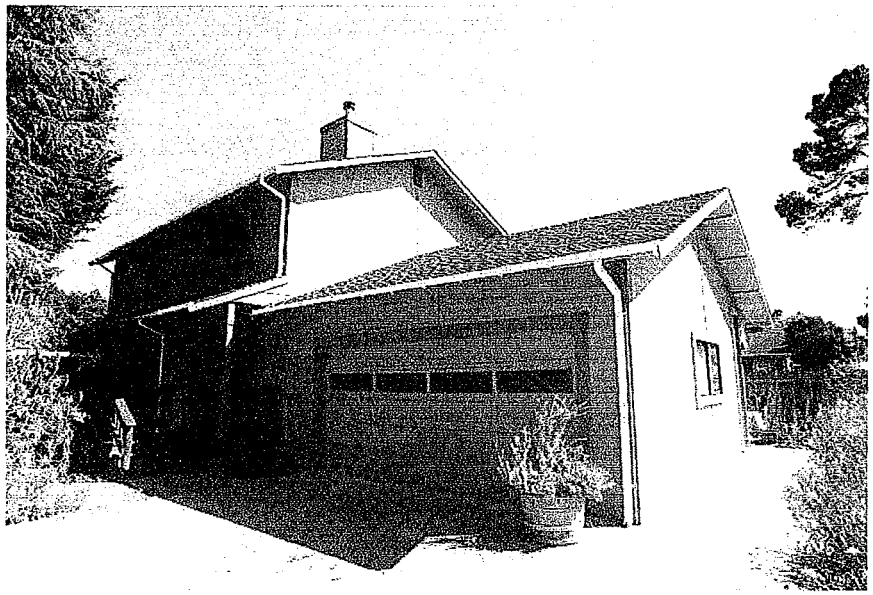
Additional Information

Style: Contemp
Stories: 2
Exterior Features:
Interior Features: Garage Door Opener • Skylights
Kitchen Features: Dishwasher • Pantry • Propane • Range • Refrigerator
Foundation: Perimeter

Exterior Siding: Fiber-Cement
Heat: Propane F/A
Water: City
Sewer: City
Roof: Composition
Parking: Attached Garage • Attached Spaces: 2

Based on information from the Coastal Mendocino Association of REALTORSÂ® (alternatively, from the CMAR MLS) as of June 19, 2014 (date the AOR/MLS data was obtained). Display of MLS data is usually deemed reliable but is NOT guaranteed accurate by the MLS. Buyers are responsible for verifying the accuracy of all information and should investigate the data themselves or retain appropriate professionals. Information from sources other than the Listing Agent may have been included in the MLS data.

CMA: Comparable #24086 (Map Number 2) **Prepared for Levesque**



Remarks

Secluded Contemporary Home located within Fort Bragg City Limits. Built in 1991, this 3 Bedroor 2 1/2 Bathroom house has a lot to offer. Imagine, a large Kitchen, lots of closet stoarge, and attached two car garage. Spend time in your garden. Appreciate the convenienc of a modern low maintenance building. All of this while just minutes to Downtown Fort Bragg. these are a few of the things that appeal to you, make sure to see this property.

1556 E Oak St
Fort Bragg, CA 95437

$295,000

General Property Description

MLS #	24086
Status	Closed
Beds	3
Baths	2.5
Sub Type	Homes
Year Built	1991

Property Details

View	Non-Ocean Vie
Addl View	
Appx Sq Ft	
Sq Foot Range	1900-1999
Sq Ft Source	Not Verified
Appx Acre	0.18
Acre Source	Not Verified
Lot Dimensions	
Year Remodeled	
# Rooms	

Location

Area	FBG
Sub Area	FBC
Coastal Zone	No
School District	Fort Bragg
Subdivision	

Additional Information

Style: Two Story
Stories: 2
Exterior Features:
Interior Features: 220 V Wiring • Garage Door Opener • Shades/Blinds
Kitchen Features: Dishwasher • Electric • Microwave • Range • Refrigerator

Foundation: Perimeter
Exterior Siding: Wood
Heat: Propane F/A • Wood
Water: City
Sewer: City
Roof: Composition
Parking: Attached Garage • Attached Spaces: 2

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CMA: Comparable #24218 (Map Number 3)

Prepared for Levesque

Remarks

Very Unique 3 bedroom, 2 1/2 batl home with den or office and 2 car attached garage with a work bench New exterior paint. Has an upgrad kitchen with granite counter tops open to the dining room and living room for the great room feeling. Passive solar. Den or office off of tl living room. The bedrooms all oper to the balcony, beautiful wood vaulted ceiling and have views to tl back yard. Balcony also open to the living area below. Very nice landscaped yard fenced back yard with a patio,deck, pond, gazebo,storage shad and hot tub. Close to Fort Bragg High School an Dana Gray. Located on a cul-de-sac Ed Taubold Passive Solar design Surrounded by nice homes.

1410 Taubold Court
Fort Bragg, CA 95437

$335,000

General Property Description

MLS #	24218
Status	Closed
Beds	3
Baths	2.5
Sub Type	Homes
Year Built	1978

Property Details

View	Non-Ocean Vie
Addl View	Other
Appx Sq Ft	1799.0
Sq Foot Range	1700-1799
Sq Ft Source	Tax Record
Appx Acre	0.12
Acre Source	Tax Record
Lot Dimensions	
Year Remodeled	
# Rooms	

Location

Area	FBG
Sub Area	FBC
Coastal Zone	No
School District	Fort Bragg
Subdivision	

Additional Information

Style: Contemp
Stories: 2 • Mezz
Exterior Features: Deck • Patio • Spa • Storage Shed
Interior Features: 220 V Wiring • Garage Door Opener • Shades/Blinds • Skylights • Vaulted Ceiling
Kitchen Features: Built-in Oven • Cooktop • Dishwasher • Electric • Microwave • Pantry • Refrigerator

Foundation: Perimeter
Exterior Siding: Wood
Heat: Baseboard • Monitor Heat • Oil • Solar
Water: City
Sewer: City
Roof: Composition
Parking: Attached Garage • Attached Spaces: 2

Based on information from the Coastal Mendocino Association of REALTORSÂ® (alternatively, from the CMAR MLS) as of June 19, 2014 (date the AOR/MLS data was obtained). Display of MLS data is usually deemed reliable but is NOT guaranteed accurate by the MLS. Buyers are responsible for verifying the accuracy of all information and should investigate the data themselves or retain appropriate professionals. Information from sources other than the Listing Agent may have been included in the MLS data.