



ASSESSMENT APPEALS BOARD AGENDA

OCTOBER 24, 2016 – 9:00 A.M.

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

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

- See Item No. 2 for Additional Information

AGENDA ITEM NO. 3 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

- See Item No. 3 for Additional Information

AGENDA ITEM NO. 4 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

- See Item No. 4 for Additional Information

AGENDA ITEM NO. 5 – 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. 6 – OTHER BUSINESS

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



ORDER OF AGENDA

AGENDA ITEM NO. 1 – CALL TO ORDER

- Roll Call
- Confirm Agenda Amendments
- Announce Order of Proceedings

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS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.
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AGENDA ITEM NO. 3 – 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.	
15-017	John A. Erickson, TTEE	144-130-37	Land \$ 490,901 Improvements \$ <u>1,839,099</u> Total \$ 2,330,000 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	
15-018	William L. Feeney	099-061-18	Land \$ 139,343 Improvements \$ <u>160,657</u> Total \$ 300,000 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

AGENDA ITEM NO. 4 – 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.
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**AGENDA ITEM NO. 5 – 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.
14-042	Martin, Michael J.	118-330-50
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-047	PV Property Management LLC	167-030-14
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-048	PV Property Management LLC	167-030-18
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-049	PV Property Management LLC	167-030-19
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-050	PV Property Management LLC	165-221-06
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-051	PV Property Management LLC	165-221-09
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-052	PV Property Management LLC	165-221-10
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-053	PV Property Management LLC	165-222-13
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-054	PV Property Management LLC	165-221-08
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-016	FC Ranger Re Mountain View LLC	003-471-31
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-022	Martin, Michael J.	118-330-50
PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-023	Lund, Jason W.	163-020-29



AGENDA ITEM NO. 6 – OTHER BUSINESS

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

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.



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:

John A. Erickson, Trustee
1663 Camino Pablo
Moraga, CA 94556

RE: Assessor's Parcel No./Account No. 144-130-37-00

Protest/Application No.: 15-017

AGENT:

Wisegarver & Associates
Lynne Thorpe
9909 Huennekens Street, Suite 225
San Diego, CA 92121

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, October 24, 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.

<p>DATE NOTICE MAILED September 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p> 
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Assessment Appeal Application Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form 	<p>Deputy</p>

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 2, 2015

John A. Erickson, Trustee
1663 Camino Pablo
Moraga, CA 94556

Re: Assessment Appeal Application Received, Application No. 15-017

Dear Mr, Erickson:

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,

A handwritten signature in cursive script that reads "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
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TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 2, 2015

Wisegarver & Associates
Attn: Lynne Thorpe
9909 Huennekens St, Suite 225
San Diego, CA 92121

Re: Assessment Appeal Application Received, Application No. 15-017

Dear Ms. Thorpe:

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,

A handwritten signature in cursive script that reads "Karla Van Hagen".

Karla Van Hagen
Deputy Clerk of the Board

26586

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.

COUNTY OF MENDOCINO BOARD OF SUPERVISORS



COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 501 Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237

2015 NOV 24 AM 10 58

EXECUTIVE OFFICE

PER _____

APPLICATION NUMBER: Clerk Use Only

15-017

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Erickson, John A., Trustee

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)

1663 Camino Pablo

Table with columns: CITY (Moraga Ca), STATE (CA), ZIP CODE (94556), DAYTIME TELEPHONE, ALTERNATE TELEPHONE, FAX TELEPHONE

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT If applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

WISEGARVER & ASSOCIATES, INC.

EMAIL ADDRESS

LT@wisegarver.com

COMPANY NAME

WISEGARVER & ASSOCIATES, INC.

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

LYNNE THORP

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

9909 HUENNEKENS STREET SUITE 225

Table with columns: CITY (SAN DIEGO), STATE (CA), ZIP CODE (92121-2927), DAYTIME TELEPHONE ((800) 455-9025), ALTERNATE TELEPHONE, FAX TELEPHONE ((800) 650-2265)

AUTHORIZATION OF AGENT section with checkboxes and text: AUTHORIZATION ATTACHED, The following information must be completed... The person named in Section 2 above is hereby authorized to act as my agent...

3. PROPERTY IDENTIFICATION INFORMATION

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

Table with columns: ASSESSOR'S PARCEL NUMBER (144-130-37-00), ASSESSMENT NUMBER, FEE NUMBER, ACCOUNT NUMBER, TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: 36570 S Highway 1, Gualala CA 95445

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- Single-family / Condominium / Townhouse / Duplex, Agricultural, Possessory Interest, Multi-family/Apartments, Manufactured Home, Vacant Land, Commercial/Industrial, Water Craft, Aircraft, Business Personal Property/Fixtures, Other

Table with columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include Land, Improvements/Structures, Fixtures, Personal Property, Mineral Rights, Trees & Vines, Other, TOTAL, Penalties.

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) _____

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



SAN DIEGO, CA

11/18/2015

NAME (Please Print)

DENISE PERKINS

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

WISEGARVER & ASSOCIATES

Corporate Office:
9909 Huennekens St., Suite 225
San Diego CA 92121
(800)275-4900

AGENT AUTHORIZATION

County: Mendocino

Property Address: 36570 S Highway 1, Gualala Ca 95445 APN: 144-130-37-00

Owner: Erickson, John A., Trustee Erickson, Mary Sue

For the above property the undersigned appoints Wisegarver & Associates to act as agent for the filing and execution of an assessment appeal, authorizing them to sign and file the application in the 2015 year, enter into stipulations, review Assessor records, and otherwise settle all issues relating to this application. The undersigned will be provided a copy of such application by Wisegarver & Associates.

Check One:

- Owner
- Spouse
- Partner
- Member
- Trustee
- Corporate officer
- Authorized employee


Signature

November 12, 2015
Date

PLEASE FAX TO (800) 650-2265

or E-MAIL To: GO@WISEGARVER.COM

RECEIVED

OCT 11 2016

OCCIDENTAL MENDOCINO COUNTY BOARD OF EQUALIZATION
2016 OCT 19 AM 8 25

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year
MENDOCINO COUNTY ASSESSOR'S OFFICE

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. John A Erickson TTEE has properly and timely filed an application (15-017) 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 Parcel Number: 144-130-37

2. The full value of the above-described property is reduced to: Land: \$490,901
Improvements: \$1,839,099

TOTAL: \$2,330,000

(*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 is warranted due to review of comparable sales.

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 statute and rules

This written stipulation is executed on the 5th day of October, 2016 at San Diego, California.

[Signature]
Applicant/Authorized Agent

COUNTY OF MENDOCINO
[Signature]
Susan M. Ranochak, Assessor

[Signature]
Katharine L. Elliott, County Counsel



**ASSESSMENT APPEALS BOARD
HEARING NOTICE**

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

William L. Feeney
810 Anastasia Drive
Lakeport, CA 95453

RE: Assessor's Parcel No./Account No. 099-061-18-00
Protest/Application No.: 15-018

AGENT:

Wisegarver & Associates
Lynne Thorpe
9909 Huennekens Street, Suite 225
San Diego, CA 92121

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, October 24, 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.

<p>DATE NOTICE MAILED: September 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Assessment Appeal Application Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form 	 <p>Deputy</p>

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
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Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 2, 2015

William L. Feeney
810 Anastasia Drive
Lakeport, CA 95453

Re: Assessment Appeal Application Received, Application No. 15-018

Dear Mr. Feeney:

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,

A handwritten signature in cursive script that reads "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
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FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 2, 2015

Wisegarver & Associates
Attn: Lynne Thorpe
9909 Huennekens St, Suite 225
San Diego, CA 92121

Re: Assessment Appeal Application Received, Application No. 15-018

Dear Ms. Thorpe:

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,

A handwritten signature in cursive script that reads "Karla Van Hagen".

Karla Van Hagen
Deputy Clerk of the Board

26486

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.

COUNTY OF MENDOCINO BOARD OF SUPERVISORS 2015 NOV 24 AM 10 56



COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 501 Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237

EXECUTIVE OFFICE

PER _____ COUNTY OF CALIFORNIA

APPLICATION NUMBER: Clerk Use Only 15-018 EMAIL ADDRESS

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME Feeney, William L. MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) 810 Anastasia Dr CITY Lakeport Ca STATE CA ZIP CODE 95453 DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT If applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) WISEGARVER & ASSOCIATES, INC. COMPANY NAME WISEGARVER & ASSOCIATES, INC. CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) LYNNE THORP MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 9909 HUENNEKENS STREET SUITE 225 CITY SAN DIEGO STATE CA ZIP CODE 92121-2927 DAYTIME TELEPHONE (800) 455-9025 ALTERNATE TELEPHONE () FAX TELEPHONE (800) 650-2265 EMAIL ADDRESS LT@wisegarver.com

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 SEE ATTACHED TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

Is this property a single-family dwelling that is occupied as the principal place of residence by the owner? YES NO

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 099-061-18-00 ASSESSMENT NUMBER FEE NUMBER ACCOUNT NUMBER TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION 25012 Cobb Dr, Willits CA 95490 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:

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND (\$139,343), IMPROVEMENTS/STRUCTURES (\$250,818), PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL (\$390,161), PENALTIES.

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) _____

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



SAN DIEGO, CA

11/18/2015

NAME (Please Print)

DENISE PERKINS

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

WISEGARVER & ASSOCIATES

Corporate Office:

9909 Huennekens St., Suite 225
San Diego CA 92121
(800)275-4900

AGENT AUTHORIZATION

County: Mendocino

Property Address: 25012 Cobb Dr, Willits Ca 95490

APN: 099-061-18-00

Owner: Feeney, William L.

For the above property the undersigned appoints Wisegarver & Associates to act as agent for the filing and execution of an assessment appeal, authorizing them to sign and file the application in the 2015 year, enter into stipulations, review Assessor records, and otherwise settle all issues relating to this application. The undersigned will be provided a copy of such application by Wisegarver & Associates.


Signature

11/11/15
Date

Check One:

- Owner
- Spouse
- Partner
- Member
- Trustee
- Corporate officer
- Authorized employee

PLEASE FAX TO (800) 650-2265

or E-MAIL To: GO@WISEGARVER.COM

RECEIVED

OCT 11 2016

MENDOCINO COUNTY
ASSESSOR'S OFFICE

STIPULATION
MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

MENDOCINO COUNTY BOARD OF EQUALIZATION
OCT 19 AM 8 25
EXECUTIVE OFFICE

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. William L. Feeney has properly and timely filed an application (15-018) 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 Parcel Number: 099-061-18

2. The full value of the above-described property is reduced to: Land: \$139,343
Improvements: \$160,657

TOTAL: \$300,000

(*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 is warranted due to review of comparable sales.

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 statute and rules

This written stipulation is executed on the 5 day of Oct, 2014 at San Diego, California.

Wendy Lynn Thomas
Applicant/Authorized Agent

COUNTY OF MENDOCINO

Susan M. Ranochak
Susan M. Ranochak, Assessor

Katharine L. Elliott
Katharine L. Elliott, County Counsel



MENDOCINO COUNTY APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

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 being levied on each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed.
UKIAH, CALIFORNIA

For Clerk's Use Only:
Application No. 14-042
Application Received On: 11/25/14
By: *Salemman Parvaz*

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILING 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)

Martin Michael J

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER
118-330-5000

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

PROPERTY ADDRESS OR LOCATION

44851 Baywood Drive
CITY STATE ZIP CODE
Mendocino CA 95460
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
(707)933-4663 () NA () NA

44851 Baywood Drive
Mendocino, CA 95460

E-MAIL ADDRESS
MJ Martin & McN. Org

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
() ()	() ()	() ()

AGENTS 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).

PROPERTY TYPE:
 Single-Family Residence/Condo/Townhouse
 Apartments (number of Units _____)
 Commercial/Industrial
 Agricultural
 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	<i>250,000</i>	<i>100,000</i>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	<i>600,000</i>	<i>400,000</i>	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
PENALTIES	<i>850,000</i>	<i>500,000</i>	
TOTAL			

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

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.

ROLL YEAR

TITLE DATE

ROLL YEAR

6. THE FACTS THAT RELY UPON TO SUPPORT REQUESTED CHANGES IN VALUE ARE AS FOLLOWS. You must 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. 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.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, 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 *Michael J Martin* SIGNED AT *Mendocino, CA* CITY STATE DATE *11-23-14*

NAME AND TITLE (please type or print) *Michael J Martin* Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Michael J. Martin

44851 Baywood Drive

Mendocino, CA 95460

RE: Assessor's Parcel No./Account No. 118-330-5000

Protest/Application No. 14-042

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, October 24, 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:
September 8, 2016

ENGLOSURES:

- Assessment Appeal Application Instructions
- Application Withdrawal Form
- Application Responsement Form

GARMEI LANGHIO
CLERK OF THE BOARD

Deputy





MENDOCINO COUNTY APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO BOARD OF SUPERVISORS

MAIL TO: County of Mendocino—Assessment Appeals 2014 NOV 25 PM 3 38

Clerk of the Board 501 Low Gap Road, Room 1010 Ukiah, California 95482 Phone: (707) 463-4221

Effective 01/01/2009, the refundable processing fee is required for each Application for Changed Assessment. Application is submitted without the fee be returned unprocessed. FORNIA

For Clerk's Use Only: Application No. 14-047 Application Received On: 11/25/14 By: [Signature]

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 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)

PV PROPERTY MANAGEMENT LLC STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address) P.O. Box 1300

CITY Morgan Hill STATE CA ZIP CODE 95038 DAYTIME PHONE ALTERNATE PHONE FAX NUMBER (408) 831-7222 (408) 628-1972

E-MAIL ADDRESS avander@pacificstates.com 2. AGENT OR ATTORNEY FOR APPLICANT

Petersen Law Offices PERSON TO CONTACT (if other than above) (last, first, middle initial) Robert C. Petersen

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address) P.O. Box 1468

CITY Ukiah STATE CA ZIP CODE 95482 DAYTIME PHONE ALTERNATE PHONE FAX NUMBER (707) 462-5860 () (707) 462-3069

E-MAIL ADDRESS peteresenlaw@sbcbglobal.net 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 APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

Table with 2 columns: TITLE, DATE

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 "1. 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.

7. WRITTEN FINDINGS OF FACTS (\$) 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. 29010, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE [Signature] SIGNED AT Ukiah CITY CA STATE DATE 11/21/2014

NAME AND TITLE (please type or print) Robert C. Petersen

Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected

3. PROPERTY IDENTIFICATION INFORMATION SECURED ASSESSOR'S PARCEL NUMBER 167-030-14-00 02 UNSECURED ACCOUNT/TAX BILL NUMBER PROPERTY ADDRESS OR LOCATION 6275 North State Street

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

Table with 3 columns: A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Includes rows for LAND, MINERAL RIGHTS, IMPROVEMENTS/STRUCTURES, TREES & VINES, FIXTURES, PERSONAL PROPERTY, PENALTIES, and TOTAL.

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 Attach 2 copies of Notice of Tax Bill Date of Notice or Tax Bill Roll Change/Escape Assessment/Calamity Reassessment Attach 2 copies of Notice of Tax Bill Date of Notice or Tax Bill ROLL YEAR 2014/2015

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. Other: Explain below or attach explanation.



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

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53455 TAX RATE AREA: 154-031
 PARCEL NUMBER: 167-030-1400 ACRE: ACRES:
 LOCATION: 6275 NO STATE ST CA
 LIEN DATE OWNER: P V PROPERTY MANAGEMENT LLC

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.
 Your Canceled Check is Your Best Receipt.

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300

6 - 8 - 1273

000173

 CREDIT CARD OR ELECTRONIC CHECK PAYMENT
 BY PHONE: 1-800-877-2276
 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	38,896
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNERS EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	38,896

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	388.96
(707)472-5013	UKIAH UNIFIED BOND	.128	49.78
(707)468-3068	MENDOCINO COLLEGE	.023	8.94



DUE AND PAYABLE ON 11/11/2014	1ST INSTALLMENT	\$ 223.84	DUE AND PAYABLE ON 2/1/2015	2ND INSTALLMENT	\$ 223.84	TOTAL TAXES	\$ 447.68
	DELINQUENT AFTER 12/10/2014			DELINQUENT AFTER 4/10/2015			

RETURN THIS STUB WITH YOUR PAYMENT

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.
167-030-1400	154-031	53455

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

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

2ND
 IF PAID BY 4/10/2015 \$ 223.84
 10% PENALTY \$ 22.38
 COST CHARGE \$ 20.00
2014 - 2015

AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 266.22

53455 21670301400000002238440000026622000004768

RETURN THIS STUB WITH YOUR PAYMENT

▶ DETACH HERE ▶

1ST INSTALLMENT PAYMENT STUB

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

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
167-030-1400	154-031	53455

1ST
2014 - 2015

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

IF PAID BY 12/10/2014 \$ 223.84

10% PENALTY \$ 22.38

AFTER DECEMBER 10, 2014 PAY THIS AMOUNT → \$ 246.22

53455 11670301400000002238440000024622000004768

IMPORTANT INFORMATION FOR TAXPAYERS

MAIL PAYMENTS EARLY – POSTMARK MUST BE ON OR BEFORE THE DELINQUENT DATE

- 1) It is the property owner's responsibility to obtain and pay his/her tax bill. Non-receipt of a tax bill does not relieve the imposition of penalties or other charges after the delinquent date.
- 2) If the due date falls on a Saturday, Sunday, or legal holiday, the hour of delinquency is 5:00 p.m. on the next business day.
- 3) If any check offered in payment of taxes is returned without payment, FOR ANY REASON, a return check charge will be imposed.
- 4) If you no longer own this property, please return this bill providing the name and address of the new owner, if known.
- 5) All checks must be issued in U. S. Dollars payable at a U. S. Bank.
- 6) By law, partial payments on current year taxes will not be accepted.
- 7) Examine your tax bill carefully – the Mendocino County Tax Collector cannot be responsible for payments on the wrong property.
- 8) A separate notice for the 2nd installment is not mailed at a later date as the amount is indicated on this tax bill.
- 9) *If taxes remain unpaid after June 30 of each year, redemption penalties and a redemption fee are also applicable in addition to the penalties and cost charge already added.*

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m. January 1, 2014, (1) ownership of the property transfers to another party (2) your principal place of residence changes to another location. IF YOU WERE NOT ELIGIBLE FOR THE EXEMPTION AS OF 12:01 a.m. JANUARY 1, 2014, YOU MUST NOTIFY THE ASSESSOR IN WRITING ON OR BEFORE DECEMBER 10, 2014, OR YOU WILL BE SUBJECT TO PAYMENT OF THE AMOUNT OF TAXES THE EXEMPTION REPRESENTS, PLUS APPLICABLE PENALTIES AND INTEREST. Refer Homeowner Exemption questions to the County Assessor's Office (707) 234-6801.

REVIEW OF ASSESSED VALUE

IF YOU DISAGREE WITH THE ASSESSED VALUE AS SHOWN ON THIS TAX BILL YOU HAVE A RIGHT TO FILE AN APPLICATION FOR REDUCTION IN ASSESSMENT WITH THE COUNTY BOARD OF EQUALIZATION DURING THE PERIOD FROM JULY 2, 2014 TO NOVEMBER 30, 2014 INCLUSIVE. THE ADDRESS OF THE CLERK OF THE COUNTY BOARD OF EQUALIZATION IS 501 LOW GAP ROAD, ROOM#1010, UKIAH, CA 95482 (707) 463-4221.

CREDIT CARD AND ELECTRONIC CHECK PAYMENTS

Payment of taxes by Visa, MasterCard, American Express, Discover Card, and Electronic Check are accepted through our Internet website at www.officialpayments.com or by phone at 1-800-617-2276. A convenience fee of 2.38% will be added to each credit card transaction processed by Official Payments. A fee of \$3 will be added to each electronic check transaction under \$10,000, with a fee of \$15 for each electronic check transaction of \$10,000 or greater.

OFFICE USE ONLY	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax

OFFICE USE ONLY	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 - 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
PV Property Management LLC
P.O. Box 1300

Morgan Hill, CA 95038
RE: Assessor's Parcel No./Account No. 167-030-14-00

AGENT:
Petersen Law Offices
Robert C. Petersen
P.O. Box 1468
Ukiah, CA 95482

Protest/Application No.: 14-047

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, October 24, 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.

<p>DATE NOTICED MAILED September 8, 2016</p>	<p>GARMEL J. ANGHIO CLERK OF THE BOARD</p>  <p>Deputy</p>
<p>ENGLOSURES</p> <ul style="list-style-type: none"> ■ Assessment Appeal Application Instructions ■ Application Withdrawal Form ■ Application Resubmittal Form 	



MENDOCINO COUNTY APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO BOARD OF SUPERVISORS

MAIL TO: County of Mendocino—Assessment Appeals NOV 25 PM 3 38
Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective July 1, 2009, a \$55-999 refundable processing fee will be added to each Application for Changed Assessment. Applications submitted without the fee will be returned unprocessed. KAREN, CALIFORNIA

For Clerk's Use Only: Application No. 14-018
Application Received On: 11/25/14
By: [Signature]

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)

PV PROPERTY MANAGEMENT LLC

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

P.O. Box 1300

CITY STATE ZIP CODE

Morgan Hill CA 95038

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER

408-831-7222 () 408-628-1972

E-MAIL ADDRESS

avander@pacificstates.com

2. AGENT OR ATTORNEY FOR APPLICANT

Petersen Law Offices

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

Robert C. Petersen

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

P.O. Box 1468

CITY STATE ZIP CODE

Ukiah CA 95482

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER

707-462-5860 () 707-462-3069

E-MAIL ADDRESS

petersenlaw@sbcbjglobal.net

AGENTS 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

Table with columns: TITLE, DATE

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

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. 29010 who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE SIGNED AT CITY STATE DATE

ukiah CA 11/21/2014

Robert C. Petersen Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected

Table with columns: A. VALUE, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Includes rows for LAND, MINERAL RIGHTS, IMPROVEMENTS/STRUCTURES, TREES & VINES, FIXTURES, PERSONAL PROPERTY, PENALTIES, and TOTAL.

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
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill
Roll Change/Escapse Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill

ROLL YEAR 2014/2015

4. VALUE 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.

Penalty Assessment: Penalty assessment is not justified.
Classification: Assessor's classification and/or allocation of value of property is incorrect.
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.
Other: Explain below or attach explanation.



SHARIL L. SCHAPMIRE
 TREASURER-TAX COLLECTOR
 501 Low Gap Road, Room #1050
 Ukiah, CA 95482
 www.co.mendocino.ca.us/fax

MENDOCINO COUNTY SECURED TAX STATEMENT
FOR FISCAL YEAR JULY 1, 2014 TO JUNE 30, 2015

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53458 TAX RATE AREA: 154-031
 PARCEL NUMBER: 167-030-1800 ACRES:
 LOCATION:
 LIEN DATE OWNER: P V PROPERTY MANAGEMENT LLC

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.
 Your Canceled Check is Your Best Receipt.

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300



7 - 8 - 1273

TELEPHONE NUMBERS

Tax Collection (707) 234-6375
 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	76,632
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNERS EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	76,632

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	766.32
(707)472-5013	UKIAH UNIFIED BOND	.128	98.08
(707)468-3068	MENDOCINO COLLEGE	.023	17.62

DUE AND PAYABLE ON 11/1/2014		
1ST INSTALLMENT \$ 441.01		
DELINQUENT AFTER 12/10/2014		
	DUE AND PAYABLE ON 2/1/2015	
	2ND INSTALLMENT \$ 441.01	
	DELINQUENT AFTER 4/10/2015	
		TOTAL TAXES \$ 882.02

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:
 MENDOCINO COUNTY TAX COLLECTOR
 501 LOW GAP RD., ROOM #1050
 UKIAH, CA 95482

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

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
167-030-1800	154-031	53458

2ND 2014 - 2015
 IF PAID BY 4/10/2015 \$ 441.01

10% PENALTY \$ 44.10
 COST CHARGE \$ 20.00
 AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 505.11

53458 21670301600000044101000050511000088202

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:
 MENDOCINO COUNTY TAX COLLECTOR
 501 LOW GAP RD., ROOM #1050
 UKIAH, CA 95482

TO PAY TOTAL TAX OF \$ 882.02 RETURN
 BOTH STUBS WITH PAYMENT BY DEC. 10, 2014

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
167-030-1800	154-031	53458

1ST 2014 - 2015
 IF PAID BY 12/10/2014 \$ 441.01

10% PENALTY \$ 44.10
 AFTER DECEMBER 10, 2014 PAY THIS AMOUNT → \$ 485.11

53458 11670301600000044101000044511000088202

IMPORTANT INFORMATION FOR TAXPAYERS

MAIL PAYMENTS EARLY – POSTMARK MUST BE ON OR BEFORE THE DELINQUENT DATE

- 1) It is the property owner's responsibility to obtain and pay his/her tax bill. Non-receipt of a tax bill does not relieve the imposition of penalties or other charges after the delinquent date.
- 2) If the due date falls on a Saturday, Sunday, or legal holiday, the hour of delinquency is 5:00 p.m. on the next business day.
- 3) If any check offered in payment of taxes is returned without payment, FOR ANY REASON, a return check charge will be imposed.
- 4) If you no longer own this property, please return this bill providing the name and address of the new owner, if known.
- 5) All checks must be issued in U.S. Dollars payable at a U.S. Bank.
- 6) By law, partial payments on current year taxes will not be accepted.
- 7) Examine your tax bill carefully – the Mendocino County Tax Collector cannot be responsible for payments on the wrong property.
- 8) A separate notice for the 2nd installment is not mailed at a later date as the amount is indicated on this tax bill.
- 9) *If taxes remain unpaid after June 30 of each year, redemption penalties and a redemption fee are also applicable in addition to the penalties and cost charge already added.*

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m. January 1, 2014, (1) ownership of the property transfers to another party (2) your principal place of residence changes to another location. IF YOU WERE NOT ELIGIBLE FOR THE EXEMPTION AS OF 12:01 a.m. JANUARY 1, 2014, YOU MUST NOTIFY THE ASSESSOR IN WRITING ON OR BEFORE DECEMBER 10, 2014, OR YOU WILL BE SUBJECT TO PAYMENT OF THE AMOUNT OF TAXES THE EXEMPTION REPRESENTS, PLUS APPLICABLE PENALTIES AND INTEREST. Refer Homeowner Exemption questions to the County Assessor's Office (707) 234-6801.

REVIEW OF ASSESSED VALUE

IF YOU DISAGREE WITH THE ASSESSED VALUE AS SHOWN ON THIS TAX BILL YOU HAVE A RIGHT TO FILE AN APPLICATION FOR REDUCTION IN ASSESSMENT WITH THE COUNTY BOARD OF EQUALIZATION DURING THE PERIOD FROM JULY 2, 2014 TO NOVEMBER 30, 2014 INCLUSIVE. THE ADDRESS OF THE CLERK OF THE COUNTY BOARD OF EQUALIZATION IS 501 LOW GAP ROAD, ROOM #1010, UKIAH, CA 95482 (707) 463-4221.

CREDIT CARD AND ELECTRONIC CHECK PAYMENTS

Payment of taxes by Visa, MasterCard, American Express, Discover Card, and Electronic Check are accepted through our Internet website at www.officialpayments.com or by phone at 1-800-617-2276. A convenience fee of 2.38% will be added to each credit card transaction processed by Official Payments. A fee of \$3 will be added to each electronic check transaction under \$10,000, with a fee of \$15 for each electronic check transaction of \$10,000 or greater.

OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax

OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 - 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
PV Property Management LLC
P.O. Box 1300
Morgan Hill, CA 95038

AGENT:
Petersen Law Offices
Robert C. Petersen
P.O. Box 1468
Ukiah, CA 95482
Protest/Application No.: 14-048

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, October 24, 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 \$121 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 8, 2016

ENCLOSURES:

- Assessment Appeal Application 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

2014 NOV 25 PM 3 38

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 01/01/2014, the fee for refundable processing is required for each Application For Changed Assessment. Applications submitted without the fee will be returned to the Assessor. CALIFORNIA

For Clerk's Use Only:
Application No: 14-049
Application Received On: 11/25/14
By: [Signature]

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)
PV PROPERTY MANAGEMENT LLC

3. PROPERTY IDENTIFICATION INFORMATION
SECURED ASSESSOR'S PARCEL NUMBER
167-030-19-00-03
UNSECURED ACCOUNT/TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

Calpella

P.O. Box 1300
CITY STATE ZIP CODE
Morgan Hill CA 95038
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
(408) 831-7222 (408) 628-1972

E-MAIL ADDRESS
avander@pacificstates.com
2. AGENT OR ATTORNEY FOR APPLICANT
Petersen Law Offices
PERSON TO CONTACT (if other than above) (last, first, middle initial)
Robert C. Petersen
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
P.O. Box 1468

PROPERTY TYPE:
Single-Family Residence/Condo/Townhouse
Aparments (number of Units)
Commercial/Industrial
Agricultural
Business Personal Property/Fixtures
Is this property an owner-occupied single-family dwelling?
Yes No

Ukiah STATE ZIP CODE
707-462-5860 () FAX NUMBER
707 462-3069
E-MAIL ADDRESS
petersenlaw@sbcdglobal.net

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).

Table with 3 columns: A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Includes rows for LAND, MINERAL RIGHTS, IMPROVEMENTS/STRUCTURES, TREES & VINES, FIXTURES, PERSONAL PROPERTY, PENALTIES, and TOTAL.

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 APPLICANT/NOTICED/AUTHORIZED EMPLOYEE

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
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill
Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill
ROLL YEAR
2014/2015
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
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
D. Calamity Reassessment: Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.
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.
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. 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. 29010 who has been retained by the applicant and has been authorized by that person to file this application. SIGNED AT Ukiah CITY CA STATE DATE 11/21/2014

NAME AND TITLE (please type or print) Robert C. Petersen
Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected



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

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53459 TAX RATE AREA: 154-031
 PARCEL NUMBER: 167-030-1900 ACRES: 2.40
 LOCATION:
 LIEN DATE OWNER: P V PROPERTY MANAGEMENT LLC

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.
 Your Cancelled Check is Your Best Receipt.

003175



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)

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300

8 - 8 - 1273

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	139,332
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNERS EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	139,332

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	1,393.32
(707)472-5013	UKIAH UNITED BOND	.128	178.34
(707)468-3068	MENDOCINO COLLEGE	.023	32.04



DUE AND PAYABLE ON 11/1/2014	
1ST INSTALLMENT	\$ 801.85
DELINQUENT AFTER 12/10/2014	

DUE AND PAYABLE ON 2/1/2015	
2ND INSTALLMENT	\$ 801.85
DELINQUENT AFTER 4/10/2015	

TOTAL TAXES	\$ 1,603.70
--------------------	--------------------

RETURN THIS STUB WITH YOUR PAYMENT

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

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

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB		
MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
167-030-1900	154-031	53459

2ND IF PAID BY 4/10/2015 \$ 801.85
 10% PENALTY \$ 80.18
 COST CHARGE \$ 20.00
 AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 902.03

53459 2167030190000000801A500009020300001L60370

RETURN THIS STUB WITH YOUR PAYMENT

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

TO PAY TOTAL TAX OF \$ 1,603.70 RETURN
 BOTH STUBS WITH PAYMENT BY DEC. 10, 2014

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

1ST INSTALLMENT PAYMENT STUB		
MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
167-030-1900	154-031	53459

1ST IF PAID BY 12/10/2014 \$ 801.85
 10% PENALTY \$ 80.18
 AFTER DECEMBER 10, 2014 PAY THIS AMOUNT → \$ 882.03

53459 1167030190000000801A500008820300001L60370

IMPORTANT INFORMATION FOR TAXPAYERS

MAIL PAYMENTS EARLY - POSTMARK MUST BE ON OR BEFORE THE DELINQUENT DATE

- 1) It is the property owner's responsibility to obtain and pay his/her tax bill. Non-receipt of a tax bill does not relieve the imposition of penalties or other charges after the delinquent date.
- 2) If the due date falls on a Saturday, Sunday, or legal holiday, the hour of delinquency is 5:00 p.m. on the next business day.
- 3) If any check offered in payment of taxes is returned without payment, FOR ANY REASON, a return check charge will be imposed.
- 4) If you no longer own this property, please return this bill providing the name and address of the new owner, if known.
- 5) All checks must be issued in U. S. Dollars payable at a U. S. Bank.
- 6) By law, partial payments on current year taxes will not be accepted.
- 7) Examine your tax bill carefully - the Mendocino County Tax Collector cannot be responsible for payments on the wrong property.
- 8) A separate notice for the 2nd installment is not mailed at a later date as the amount is indicated on this tax bill.
- 9) If taxes remain unpaid after June 30 of each year, redemption penalties and a redemption fee are also applicable in addition to the penalties and cost charge already added.

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m. January 1, 2014. (1) ownership of the property transfers to another party (2) your principal place of residence changes to another location. IF YOU WERE NOT ELIGIBLE FOR THE EXEMPTION AS OF 12:01 a.m. JANUARY 1, 2014, YOU MUST NOTIFY THE ASSESSOR IN WRITING ON OR BEFORE DECEMBER 10, 2014, OR YOU WILL BE SUBJECT TO PAYMENT OF THE AMOUNT OF TAXES THE EXEMPTION REPRESENTS PLUS APPLICABLE PENALTIES AND INTEREST. Refer Homeowner Exemption questions to the County Assessor's Office (707) 234-6801.

REVIEW OF ASSESSED VALUE

IF YOU DISAGREE WITH THE ASSESSED VALUE AS SHOWN ON THIS TAX BILL, YOU HAVE A RIGHT TO FILE AN APPLICATION FOR REDUCTION IN ASSESSMENT WITH THE COUNTY BOARD OF EQUALIZATION DURING THE PERIOD FROM JULY 2, 2014 TO NOVEMBER 30, 2014 INCLUSIVE. THE ADDRESS OF THE CLERK OF THE COUNTY BOARD OF EQUALIZATION IS 501 LOW GAP ROAD, ROOM #1010, UKIAH, CA 95482 (707) 465-4221.

CREDIT CARD AND ELECTRONIC CHECK PAYMENTS

Payment of taxes by Visa, MasterCard, American Express, Discover Card, and Electronic Check are accepted through our Internet website at www.officialpayments.com or by phone at 1-800-617-2276. A convenience fee of 2.38% will be added to each credit card transaction processed by Official Payments. A fee of \$3 will be added to each electronic check transaction under \$10,000, with a fee of \$15 for each electronic check transaction of \$10,000 or greater.

OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash: _____	= _____
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax

OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash: _____	= _____
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
PV Property Management LLC
P.O. Box 1300
Morgan Hill, CA 95038

AGENT:
Petersen Law Offices
Robert C. Petersen
P.O. Box 1468
Ukiah, CA 95482

RE: Assessor's Parcel No./Account No. 167-030-19-00 03
Protest/Application No. 14-049

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, October 24, 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 NOTICED/MAILED: September 8, 2016	GARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: <ul style="list-style-type: none">▪ Assessment Appeal Application Instructions▪ Application Withdrawal Form▪ Application Postponement Form	 Deputy



MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 NOV 25 PM 3 37

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, 2013, the \$65 fee for refundable processing fee is required for each Application. If changed Assessment Applications submitted with the fee will be returned unprocessed. CALL THE OFFICE

For Clerk's Use Only:
Application No. 14-050
Application Received On: 11/25/14
By: Sabrina Purvase

PLEASE READ THE INSTRUCTIONS ON THE BACK OF THIS APPLICATION BEFORE FILING 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)

PV PROPERTY MANAGEMENT LLC
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
P.O. Box 1300

CITY STATE ZIP CODE
Morgan Hill CA 95038
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
408-2831-7222 408-628-1972

E-MAIL ADDRESS
avander@pacificstates.com
2. AGENT OR ATTORNEY FOR APPLICANT
Petersen Law Offices
PERSON TO CONTACT (if other than above) (last, first, middle initial)
Robert C. Petersen

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
P.O. Box 1468

CITY STATE ZIP CODE
Ukiah CA 95482
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
707-462-5860 707-462-3069

E-MAIL ADDRESS
petersenlaw@sbcbjglobal.net

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 APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE DATE

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 12/27/10 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. Other: Explain below or attach explanation.

7. WRITTEN FINDINGS OF FACTS (\$) per \$245 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), (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. 29010 who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE SIGNED AT CITY STATE DATE
Robert C. Petersen Ukiah CA 11/21/2014

Robert C. Petersen Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected



SHARIL 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

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53179 TAX RATE AREA: 154-031
 PARCEL NUMBER: 165-221-0600 ACRES:
 LOCATION: 6342 DURABLE MILL RD CA
 LIEN DATE OWNER: P V PROPERTY MANAGEMENT LLC

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.
 Your Cancelled Check is Your Best Receipt.

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300

1 - 8 - 1273

003168

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	26,233
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNERS EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	26,233

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	262.32
(707)472-5013	UKIAH UNIFIED BOND	.128	33.36
(707)468-3068	MENDOCINO COLLEGE	.023	6.02

DUE AND PAYABLE ON 11/1/2014	
1ST INSTALLMENT	\$ 150.95
DELINQUENT AFTER 12/10/2014	

DUE AND PAYABLE ON 2/1/2015	
2ND INSTALLMENT	\$ 150.95
DELINQUENT AFTER 4/10/2015	

TOTAL TAXES	\$ 301.90
--------------------	------------------

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:
 MENDOCINO COUNTY TAX COLLECTOR
 501 LOW GAP RD., ROOM #1090
 UKIAH, CA 95482

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

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-221-0600	154-031	53179

2ND 2014 - 2015
 IF PAID BY 4/10/2015 \$ 150.95

AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 186.04

53179 2165221060000001509500000166040000030190

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:
 MENDOCINO COUNTY TAX COLLECTOR
 501 LOW GAP RD., ROOM #1090
 UKIAH, CA 95482

TO PAY TOTAL TAX OF \$ 301.90 RETURN
 BOTH STUBS WITH PAYMENT BY DEC. 10, 2014

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-221-0600	154-031	53179

1ST 2014 - 2015
 IF PAID BY 12/10/2014 \$ 150.95

10% PENALTY \$ 15.09
 AFTER DECEMBER 10, 2014 PAY THIS AMOUNT → \$ 166.04

53179 1165221060000001509500000166040000030190

IMPORTANT INFORMATION FOR TAXPAYERS

MAIL PAYMENTS EARLY – POSTMARK MUST BE ON OR BEFORE THE DELINQUENT DATE

- 1) It is the property owner's responsibility to obtain and pay his/her tax bill. Non-receipt of a tax bill does not relieve the imposition of penalties or other charges after the delinquent date.
- 2) If the due date falls on a Saturday, Sunday, or legal holiday, the hour of delinquency is 5:00 p.m. on the next business day.
- 3) If any check offered in payment of taxes is returned without payment, FOR ANY REASON, a return check charge will be imposed.
- 4) If you no longer own this property, please return this bill providing the name and address of the new owner, if known.
- 5) All checks must be issued in U. S. Dollars payable at a U. S. Bank.
- 6) By law, partial payments on current year taxes will not be accepted.
- 7) Examine your tax bill carefully – the Mendocino County Tax Collector cannot be responsible for payments on the wrong property.
- 8) A separate notice for the 2nd installment is not mailed at a later date as the amount is indicated on this tax bill.
- 9) If taxes remain unpaid after June 30 of each year, redemption penalties and a redemption fee are also applicable in addition to the penalties and cost charge already added.

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m. January 1, 2014: (1) ownership of the property transfers to another party (2) your principal place of residence changes to another location. IF YOU WERE NOT ELIGIBLE FOR THE EXEMPTION AS OF 12:01 a.m. JANUARY 1, 2014, YOU MUST NOTIFY THE ASSESSOR IN WRITING ON OR BEFORE DECEMBER 10, 2014, OR YOU WILL BE SUBJECT TO PAYMENT OF THE AMOUNT OF TAXES THE EXEMPTION REPRESENTS, PLUS APPLICABLE PENALTIES AND INTEREST. Refer Homeowner Exemption questions to the County Assessor's Office (707) 234-6801.

REVIEW OF ASSESSED VALUE

IF YOU DISAGREE WITH THE ASSESSED VALUE AS SHOWN ON THIS TAX BILL YOU HAVE A RIGHT TO FILE AN APPLICATION FOR REDUCTION IN ASSESSMENT WITH THE COUNTY BOARD OF EQUALIZATION DURING THE PERIOD FROM JULY 2, 2014 TO NOVEMBER 30, 2014 INCLUSIVE. THE ADDRESS OF THE CLERK OF THE COUNTY BOARD OF EQUALIZATION IS 501 LOW GAP ROAD, ROOM #1010, UKIAH, CA 95482 (707) 463-4221.

CREDIT CARD AND ELECTRONIC CHECK PAYMENTS

Payment of taxes by Visa, MasterCard, American Express, Discover Card, and Electronic Check are accepted through our Internet website at www.offlinepayments.com or by phone at 1-800-617-2276. A convenience fee of 2.39% will be added to each credit card transaction processed by Official Payments. A fee of \$3 will be added to each electronic check transaction under \$10,000, with a fee of \$15 for each electronic check transaction of \$10,000 or greater.

OFFICE USE ONLY:	
Check No.	Amount
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax

OFFICE USE ONLY:	
Check No.	Amount
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
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Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
PV Property Management LLC
P.O. Box 1300

Morgan Hill, CA 95038

RE: Assessor's Parcel No./Account No. 165-221-06-00

02

Protest/Application No.: 14-050

AGENT:
Peterson Law Offices
Robert C. Peterson
P.O. Box 1468
Ukiah, CA 95482

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, October 24, 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 NOTICED MAILED:

September 8, 2016

ENCLOSURES:

- Assessment Appeal Application 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

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. 14-051
Application Received On: 11/25/14
By: Sukhman Puri

UKIAH, CALIFORNIA
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)

PV PROPERTY MANAGEMENT LLC
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
P.O. Box 1300

CITY STATE ZIP CODE
Morgan Hill CA 95038
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
408-831-7222 () 408-628-1972

E-MAIL ADDRESS
avavader@pacificstates.com
2. AGENT OR ATTORNEY FOR APPLICANT
Petersen Law Offices
PERSON TO CONTACT (if other than above) (last, first, middle initial)
Robert C. Petersen

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
P.O. Box 1468

CITY STATE ZIP CODE
Ukiah CA 95482
DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
707-462-5860 () 707-2462-3069

E-MAIL ADDRESS
petersenlaw@sbcbglobal.net

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

I am 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

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 "1. 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 12/27/10 is incorrect.
 - 3. 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.

7. WRITTEN FINDINGS OF FACTS (\$) _____ per _____
 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 herein, 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. 29010

SIGNATURE _____ SIGNED AT _____ CITY _____ STATE _____ DATE _____

NAME AND TITLE (please type or print) Robert C. Petersen Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected

3. PROPERTY IDENTIFICATION INFORMATION
SECURED ASSESSOR'S PARCEL NUMBER
165-221-09-00-02
UNSECURED ACCOUNT/TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION
6322 Durable Mill Road

- PROPERTY TYPE:
- Single-Family Residence/Condo/Townhouse
 - Apartments (number of Units _____)
 - Commercial/Industrial
 - Agricultural
 - 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	\$9,929	\$1,368	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	\$9,929	\$1,368	

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

ROLL YEAR
2014/2015
ROLL YEAR

- 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.

Are requested Are not requested



SHARIL 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

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53182 TAX RATE AREA: 154-031
 PARCEL NUMBER: 165-221-0900 ACRES:
 LOCATION: 6322 DURABLE MILL RD CA
 LIEN DATE OWNER: P-V PROPERTY MANAGEMENT LLC

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.
 Your Canceled Check is Your Best Receipt.

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300

3 - 8 - 1273



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	9,929
IMPROVEMENTS	
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	9,929

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	99.28
(707)472-5013	UKIAH UNIFIED BOND	.128	12.70
(707)466-3066	MENDOCINO COLLEGE	.023	2.28



DUE AND PAYABLE ON 11/1/2014		DUE AND PAYABLE ON 2/1/2015	
1ST INSTALLMENT	\$ 57.13	2ND INSTALLMENT	\$ 57.13
DELINQUENT AFTER 12/10/2014		DELINQUENT AFTER 4/10/2015	
		TOTAL TAXES	\$ 114.26

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	TAX RATE AREA	ASSESSMENT NO.
PARCEL NUMBER	154-031	53182
165-221-0900		

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

2014 - 2015

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

10% PENALTY \$ 5.71
 COST CHARGE \$ 20.00

AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 82.84

53182 234522109000000057130000006284000011426

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

1ST 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	TAX RATE AREA	ASSESSMENT NO.
PARCEL NUMBER	154-031	53182
165-221-0900		

2014 - 2015

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

10% PENALTY \$ 5.71

AFTER DECEMBER 10, 2014 PAY THIS AMOUNT → \$ 62.84

53182 116522109000000057130000006284000011426

TO PAY TOTAL TAX OF \$ 114.26, RETURN
 BOTH STUBS WITH PAYMENT BY DEC. 10, 2014

1ST

IF PAID BY 12/10/2014 \$ 57.13

IMPORTANT INFORMATION FOR TAXPAYERS

MAIL PAYMENTS EARLY - POSTMARK MUST BE ON OR BEFORE THE DELINQUENT DATE

- 1) It is the property owner's responsibility to obtain and pay his/her tax bill. Non-receipt of a tax bill does not relieve the imposition of penalties or other charges after the delinquent date.
- 2) If the due date falls on a Saturday, Sunday, or legal holiday, the hour of delinquency is 5:00 p.m. on the next business day.
- 3) If any check offered in payment of taxes is returned without payment, FOR ANY REASON, a return check charge will be imposed.
- 4) If you no longer own this property, please return this bill providing the name and address of the new owner, if known.
- 5) All checks must be issued in U. S. Dollars payable to a U. S. Bank.
- 6) By law, partial payments on current year taxes will not be accepted.
- 7) Examine your tax bill carefully - the Mendocino County Tax Collector cannot be responsible for payments on the wrong property.
- 8) A separate notice for the 2nd installment is not mailed at a later date as the amount is indicated on this tax bill.
- 9) *If taxes remain unpaid after June 30 of each year, redemption penalties and a redemption fee are also applicable in addition to the penalties and cost charge already added.*

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m. January 1, 2014. (1) ownership of the property transfers to another party (2) your principal place of residence changes to another location. IF YOU WERE NOT ELIGIBLE FOR THE EXEMPTION AS OF 12:01 a.m. JANUARY 1, 2014, YOU MUST NOTIFY THE ASSESSOR IN WRITING ON OR BEFORE DECEMBER 10, 2014, OR YOU WILL BE SUBJECT TO PAYMENT OF THE AMOUNT OF TAXES THE EXEMPTION REPRESENTS, PLUS APPLICABLE PENALTIES AND INTEREST. Refer Homeowner Exemption questions to the County Assessor's Office (707) 234-6801.

REVIEW OF ASSESSED VALUE

IF YOU DISAGREE WITH THE ASSESSED VALUE AS SHOWN ON THIS TAX BILL YOU HAVE A RIGHT TO FILE AN APPLICATION FOR REDUCTION IN ASSESSMENT WITH THE COUNTY BOARD OF EQUALIZATION DURING THE PERIOD FROM JULY 2, 2014 TO NOVEMBER 30, 2014 INCLUSIVE. THE ADDRESS OF THE CLERK OF THE COUNTY BOARD OF EQUALIZATION IS 501 LOW GAP ROAD, ROOM #1010, UKIAH, CA 95482 (707) 463-4221.

CREDIT CARD AND ELECTRONIC CHECK PAYMENTS

Payment of taxes by Visa, MasterCard, American Express, Discover Card, and Electronic Check are accepted through our Internet website at www.officialpayments.com or by phone at 1-800-617-2276. A convenience fee of 2.35% will be added to each credit card transaction processed by Official Payments. A fee of \$3 will be added to each electronic check transaction under \$10,000, with a fee of \$15 for each electronic check transaction of \$10,000 or greater.

OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax

OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

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ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

PV Property Management LLC
P.O. Box 1300

Morgan Hill, CA 95038

RE: Assessor's Parcel No./Account No. 165-221-09-00-02

Protest/Application No.: 14-051

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, October 24, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

AGENT:

Petersen Law Offices
Robert C. Petersen

P.O. Box 1468
Ukiah, CA 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 8, 2016

ENCLOSURES:

- Assessment Appeal Application Instructions
- Application Withdrawal Form
- Application Responement Form

CARMEL J. ANGHIO
CLERK OF THE BOARD

Deputy

A stylized signature of Carmel J. Anghio, Clerk of the Board, written in black ink over a light background.



MENDOCINO COUNTY
APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

MAIL TO:
County of Mendocino—Assessment Appeals
2014 NOV 25 PM 3 37

Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, California 95482
Phone: (707) 463-4221

Effective EXECUTIVE ORDER 2006-05 Non-refundable processing fee is required for each Application for Changed Assessment. Applicants who submitted with the fee will be returned unprocessed.

For Clerk's Use Only:
Application No. 14-052
Application Received On: 11/25/14
By: Subhman Purnane

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)

PV PROPERTY MANAGEMENT LLC

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

P.O. Box 1300

CITY STATE ZIP CODE

Morgan Hill CA 95038

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
408-831-7222() 408-628-1972

E-MAIL ADDRESS
avander@pacificstates.com
2. AGENT OR ATTORNEY FOR APPLICANT

Petersen Law Offices
PERSON TO CONTACT (if other than above) (last, first, middle initial)
Robert C. Petersen

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
P.O. Box 1468

CITY STATE ZIP CODE
Ukiah CA 95482

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
707-462-5860() 707-462-3069

E-MAIL ADDRESS

petersenlaw@sbccglobal.net

AGENTS 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 APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

Table with columns: TITLE, DATE

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

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 (I declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, 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. 29010 who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE SIGNED AT CITY STATE DATE
Robert C. Petersen Ukiah CA 11/21/2014

Robert C. Petersen

- Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected

3. PROPERTY IDENTIFICATION INFORMATION
SECURED ASSESSOR'S PARCEL NUMBER
165-221-10-00 04
UNSECURED ACCOUNT/TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION
6301 North State Street

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

Table with columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, MINERAL RIGHTS, IMPROVEMENTS/STRUCTURES, TREES & VINES, FIXTURES, PERSONAL PROPERTY, 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
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill
Roll Change/Escape Assessment/Calamity Reassessment
Attach 2 copies of Notice of Tax Bill
Date of Notice or Tax Bill
ROLL YEAR
2014/2015

- 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.
Other: Explain below or attach explanation.



SHARIL 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

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53183 TAX RATE AREA: 154-031
 PARCEL NUMBER: 165-221-1000 LOCATION: 6301 NO STATE ST CA
 LIEN DATE OWNER: P V PROPERTY MANAGEMENT LLC ACRES:

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.
 Your Canceled Check is Your Best Receipt.

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300

4 - 8 - 1273



CREDIT CARD OR ELECTRONIC CHECK PAYMENT
 BY PHONE: 1-800-617-2275
 OR BY INTERNET VISIT www.officialpayments.com
 (convenience fees may apply - see reverse)

TELEPHONE NUMBERS

Tax Collection (707) 234-8875
 Address Change (707) 234-8800
 Exemptions (707) 234-8801
 Assessed Values (707) 234-8800
 Tax Rates (707) 234-8862
 Personal Property (707) 234-8815

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION	VALUE
LAND	29,054
IMPROVEMENTS	381,469
PERSONAL PROPERTY	
HOMEOWNERS EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	410,523

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-8862	COUNTY WIDE BASE TAX	1.000	4,105.22
(707)472-5013	UKIAH UNIFIED BOND	.128	525.46
(707)468-3068	MENDOCINO COLLEGE	.023	94.42
(707)485-8121	R/V/CALPELLA FIRE		140.00
	DIRECT CHARGE		



DUE AND PAYABLE ON 11/11/2014	
1ST INSTALLMENT	\$ 2,432.55
DELINQUENT AFTER 12/10/2014	

DUE AND PAYABLE ON 2/1/2015	
2ND INSTALLMENT	\$ 2,432.55
DELINQUENT AFTER 4/10/2015	

TOTAL TAXES	\$ 4,865.10
--------------------	--------------------

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR
 501 LOW GAP RD., ROOM #1060
 UKIAH, CA 95482

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

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-221-1000	154-031	53183

2ND	2014 - 2015
IF PAID BY 4/10/2015	\$ 2,432.55
10% PENALTY	\$ 243.25
COST CHARGE	\$ 20.00
AFTER APRIL 10, 2015 PAY THIS AMOUNT →	\$ 2,695.80

53183 2165221J0000000243255000269580000486510

RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:

MENDOCINO COUNTY TAX COLLECTOR
 501 LOW GAP RD., ROOM #1060
 UKIAH, CA 95482

TO PAY TOTAL TAX OF \$ 4,865.10 RETURN
 BOTH STUBS WITH PAYMENT BY DEC. 10, 2014

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-221-1000	154-031	53183

1ST	2014 - 2015
IF PAID BY 12/10/2014	\$ 2,432.55
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53183 1165221J0000000243255000267580000486510

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REVIEW OF ASSESSED VALUE

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OFFICE USE ONLY	
Check No. _____	Amount _____
Cash: \$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
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ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 -- 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
PV Property Management LLC
P O Box 1300

Morgan Hill, CA 95038

RE: Assessor's Parcel No./Account No. 165-221-10-00 04
Protest/Application No. 14-052

AGENT:
Petersen Law Offices
Robert C Petersen
P.O. Box 1468

Ukiah, CA 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.

<p>DATE NOTICE MAILED: September 8, 2016</p>	<p>CARMEL J. ANGIO CLERK OF THE BOARD</p>
<p>ENGLISH JURES</p> <ul style="list-style-type: none"> ▪ Assessment Appeal Application Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form 	<p>Deputy</p> 



MENDOCINO COUNTY APPLICATION FOR CHANGED ASSESSMENT

COUNTY OF MENDOCINO BOARD OF SUPERVISORS

2014 NOV 25 PM 3 37

Effective 12/1/2008, a \$10.00 non-refundable processing fee is required for each Application for Changed Assessment. Applications submitted without the fee will be returned to the applicant.

For Clerk's Use Only: Application No. 14-053 Application Received On: 11/25/14 By: [Signature]

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

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 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)

PV PROPERTY MANAGEMENT LLC

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

P.O. Box 1300

CITY STATE ZIP CODE

Morgan Hill CA 95038

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER 408-831-7222 () 408-628-1972

E-MAIL ADDRESS avander@pacificstates.com

2. AGENT OR ATTORNEY FOR APPLICANT

Petersen Law Offices PERSON TO CONTACT (if other than above) (last, first, middle initial) Robert C. Petersen

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address) P.O. Box 1468

CITY STATE ZIP CODE Ukiah CA 95482

DAYTIME PHONE ALTERNATE PHONE FAX NUMBER 707-462-5860 () 707-462-3069

E-MAIL ADDRESS petersemlaw@sbcbglobal.net

AGENTS 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 APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE DATE

PROPERTY TYPE: Single-Family Residence/Condo/Townhouse, Apartments, Commercial/Industrial, Agricultural, Business Personal Property/Fixtures. 4. VALUE: LAND \$776,524, IMPROVEMENTS/STRUCTURES \$99,286, TOTAL \$875,810. 5. TYPE OF ASSESSMENT BEING APPEALED: Regular Assessment - Value as of January 1 of the current year. ROLL YEAR 2014/2015

6. THE FACTS THAT 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
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
D. Calamity Reassessment: Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.

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)...

SIGNATURE: [Signature] SIGNED AT: Ukiah, CA DATE: 11/21/14

NAME AND TITLE (please type or print) Robert C. Petersen Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected



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

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53196 TAX RATE AREA: 154-031
 PARCEL NUMBER: 165-222-1300 AGRES:
 LOCATION: 6373 DURABLE MILL RD CA
 LIEN DATE OWNER: P V PROPERTY MANAGEMENT LLC

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.
 Your Cancelled Check is Your Best Receipt.

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300

5 - 8 - 1273

003172

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
 BY PHONE: 1-800-517-2276
 OR BY INTERNET VISIT www.officalpayments.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	776,524
IMPROVEMENTS	99,286
PERSONAL PROPERTY	
HOMEOWNERS EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	875,810

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	8,758.10
(707)472-5013	UKIAH UNIFIED BOND	.128	1,121.02
(707)468-3068	MENDOCINO COLLEGE	.023	201.42
(707)485-8121	RIVALCANELLA FIRE		350.00
	DIRECT CHARGE		

DUE AND PAYABLE ON 11/1/2014	
1ST INSTALLMENT \$ 5,215.27	
DELINQUENT AFTER 12/10/2014	

DUE AND PAYABLE ON 2/1/2015	
2ND INSTALLMENT \$ 5,215.27	
DELINQUENT AFTER 4/10/2015	

TOTAL TAXES	\$ 10,430.54
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RETURN THIS STUB WITH YOUR PAYMENT

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

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

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▶ DETACH HERE ▶

2ND INSTALLMENT PAYMENT STUB		
MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-222-1300	154-031	53196

2ND 2014 - 2015

IF PAID BY 4/10/2015 \$ 5,215.27

10% PENALTY \$ 521.52
 COST CHARGE \$ 20.00

AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 5,756.79

RETURN THIS STUB WITH YOUR PAYMENT

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

TO PAY TOTAL TAX OF \$ 10,430.54 RETURN
 BOTH STUBS WITH PAYMENT BY DEC. 10, 2014

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▶ DETACH HERE ▶

1ST INSTALLMENT PAYMENT STUB		
MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-222-1300	154-031	53196

1ST 2014 - 2015

IF PAID BY 12/10/2014 \$ 5,215.27

10% PENALTY \$ 521.52

AFTER DECEMBER 10, 2014 PAY THIS AMOUNT → \$ 5,736.79

53196 21652221300000521527000575679001043054

IMPORTANT INFORMATION FOR TAXPAYERS

MAIL PAYMENTS EARLY – POSTMARK MUST BE ON OR BEFORE THE DELINQUENT DATE

- 1) It is the property owner's responsibility to obtain and pay his/her tax bill. Non-receipt of a tax bill does not relieve the imposition of penalties or other charges after the delinquent date.
- 2) If the due date falls on a Saturday, Sunday, or legal holiday, the hour of delinquency is 5:00 p.m. on the next business day.
- 3) If any check offered in payment of taxes is returned without payment, FOR ANY REASON, a return check charge will be imposed.
- 4) If you no longer own this property, please return this bill providing the name and address of the new owner, if known.
- 5) All checks must be issued in U. S. Dollars payable at a U. S. Bank.
- 6) By law, partial payments on current year taxes will not be accepted.
- 7) Examine your tax bill carefully – the Mendocino County Tax Collector cannot be responsible for payments on the wrong property.
- 8) A separate notice for the 2nd installment is not mailed at a later date as the amount is indicated on this tax bill.
- 9) *It taxes remain unpaid after June 30 of each year, redemption penalties and a redemption fee are also applicable in addition to the penalties and cost charge already added.*

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m. January 1, 2014. (1) ownership of the property transfers to another party (2) your principal place of residence changes to another location. IF YOU WERE NOT ELIGIBLE FOR THE EXEMPTION AS OF 12:01 a.m. JANUARY 1, 2014, YOU MUST NOTIFY THE ASSESSOR IN WRITING ON OR BEFORE DECEMBER 10, 2014, OR YOU WILL BE SUBJECT TO PAYMENT OF THE AMOUNT OF TAXES THE EXEMPTION REPRESENTS, PLUS APPLICABLE PENALTIES AND INTEREST. Refer Homeowner Exemption questions to the County Assessor's Office (707) 234-6801.

REVIEW OF ASSESSED VALUE

IF YOU DISAGREE WITH THE ASSESSED VALUE AS SHOWN ON THIS TAX BILL YOU HAVE A RIGHT TO FILE AN APPLICATION FOR REDUCTION IN ASSESSMENT WITH THE COUNTY BOARD OF EQUALIZATION DURING THE PERIOD FROM JULY 2, 2014 TO NOVEMBER 30, 2014 INCLUSIVE. THE ADDRESS OF THE CLERK OF THE COUNTY BOARD OF EQUALIZATION IS 501 LOW GAP ROAD, ROOM #1010, UKIAH, CA 95482 (707) 463-4221.

CREDIT CARD AND ELECTRONIC CHECK PAYMENTS

Payment of taxes by Visa, MasterCard, American Express, Discover Card, and Electronic Check are accepted through our Internet website at www.officialpayments.com or by phone at 1-800-617-2276. A convenience fee of 2.38% will be added to each credit card transaction processed by Official Payments. A fee of \$3 will be added to each electronic check transaction under \$10,000, with a fee of \$15 for each electronic check transaction of \$10,000 or greater.

OFFICE USE ONLY	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax

OFFICE USE ONLY	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
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ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 - 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
PV Property Management LLC
P.O. Box 1300

Morgan Hill, CA 95038
RE: Assessor's Parcel No./Account No. 165-222-13-00

AGENT:
Petersen Law Offices
Robert C. Petersen
P.O. Box 1468
Ukiah, CA 95482

Protest/Application No.: 14-053

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, October 24, 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:
September 8, 2016

ENGLOSURES:

- Assessment Appeal Application 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

MAIL TO: 2014 NOV 25 PM 3 37
 County of Mendocino—Assessment Appeals
 Clerk of the Board
 501 Low Gap Road, Room 1010
 Ukiah, California 95482
 Phone: (707) 463-4221

For Clerk's Use Only:
 Application No. 14-054
 Application Received On: 11/25/14
 By: S. Akhmeri P. Purausa

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)

PV Property Management LLC
 STREET ADDRESS/P. O. BOX NUMBER (MUST be applicant's mailing address)
 P. O. Box 1300

CITY STATE ZIP CODE
 Morgan Hill CA 95038
 DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
 408-2831-7222 () 408-628-1972

E-MAIL ADDRESS
 avander@pacificstates.com

2. AGENT OR ATTORNEY FOR APPLICANT

Petersen Law Offices
 PERSON TO CONTACT (if other than above) (last, first, middle initial)
 Robert C. Petersen
 STREET ADDRESS/P. O. BOX NUMBER (MUST be applicant's mailing address)
 P. O. Box 1468

CITY STATE ZIP CODE
 Ukiah CA 95482
 DAYTIME PHONE ALTERNATE PHONE FAX NUMBER
 707-462-5860 () 707-462-3069

E-MAIL ADDRESS
 peteresenlaw@sbcbjglobal.net

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 attached 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.

ROLL YEAR

2014/2015

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

ROLL YEAR

TITLE DATE

PROPERTY ADDRESS OR LOCATION
 6332 Durable Mill Road

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER
 165-221-08-00 03

UNSECURED ACCOUNT/TAX BILL NUMBER

PROPERTY TYPE:
 Single-Family Residence/Condo/Townhouse
 Apartments (number of Units _____)
 Commercial/Industrial
 Agricultural
 Vacant Land
 Other _____

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	\$22,679	\$3,125	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	\$19,857	\$7,000	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	\$42,536	\$10,125	

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
 Attach 2 copies of Notice of Tax Bill
 Date of Notice or Tax Bill _____
 Roll Change/Escape Assessment/Calamity Reassessment
 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 "1. 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 12/27/10 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.
- 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 herein, 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 Robert C. Petersen SIGNED AT Ukiah CITY STATE CA DATE 11/21/2014

NAME AND TITLE (please type or print) Robert C. Petersen Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected



SHARIL 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

2014 - 2015

PROPERTY INFORMATION

ASSESSMENT NUMBER: 53181 TAX RATE AREA: 154-031
 PARCEL NUMBER: 165-221-0800 ACRES:
 LOCATION: 6332 DURABLE MILL RD CA
 LIEN DATE OWNER: P.V.PROPERTY MANAGEMENT LLC

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying in Person.
 Your Cancelled Check is Your Best Receipt.

P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL CA 95038-1300



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	22,679
IMPROVEMENTS	19,857
PERSONAL PROPERTY	
HOMEOWNERS EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	42,536

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	425.36
(707)4172-5013	UKIAH UNIFIED BOND	.128	54.44
(707)468-3068	MENDOCINO COLLEGE	.023	9.78

DUE AND PAYABLE ON 11/1/2014	
1ST INSTALLMENT	\$ 244.79
DELINQUENT AFTER 12/10/2014	

DUE AND PAYABLE ON 2/1/2015	
2ND INSTALLMENT	\$ 244.79
DELINQUENT AFTER 4/10/2015	

TOTAL TAXES	\$ 489.58
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RETURN THIS STUB WITH YOUR PAYMENT

PLEASE MAKE CHECK PAYABLE TO:
 MENDOCINO COUNTY TAX COLLECTOR
 UKIAH, CA 95482

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

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-221-0800	154-031	53181

2ND 2014 - 2015
 IF PAID BY 4/10/2015 \$244.79

AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 289.26

53181 216522108000000244790000028926000048958

RETURN THIS STUB WITH YOUR PAYMENT

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

TO PAY TOTAL TAX OF \$ 489.58, RETURN
 BOTH STUBS WITH PAYMENT BY DEC. 10, 2014

ASSESSED TO ▼
 P V PROPERTY MANAGEMENT LLC
 PO BOX 1300
 MORGAN HILL, CA 95038

▲ DETACH HERE ▲

MENDOCINO COUNTY SECURED PROPERTY TAXES		
PARCEL NUMBER	TAX RATE AREA	ASSESSMENT NO.
165-221-0800	154-031	53181

1ST 2014 - 2015
 IF PAID BY 12/10/2014 \$244.79

10% PENALTY \$ 24.47
 AFTER DECEMBER 10, 2014 PAY THIS AMOUNT → \$ 269.26

53181 11652210800000024479000026926000048958

IMPORTANT INFORMATION FOR TAXPAYERS

MAIL PAYMENTS EARLY – POSTMARK MUST BE ON OR BEFORE THE DELINQUENT DATE

- 1) It is the property owner's responsibility to obtain and pay his/her tax bill. Non-receipt of a tax bill does not relieve the imposition of penalties or other charges after the delinquent date.
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REVIEW OF ASSESSED VALUE

IF YOU DISAGREE WITH THE ASSESSED VALUE AS SHOWN ON THIS TAX BILL YOU HAVE A RIGHT TO FILE AN APPLICATION FOR REDUCTION IN ASSESSMENT WITH THE COUNTY BOARD OF EQUALIZATION DURING THE PERIOD FROM JULY 2, 2014 TO NOVEMBER 30, 2014 INCLUSIVE. THE ADDRESS OF THE CLERK OF THE COUNTY BOARD OF EQUALIZATION IS 501 LOW GAP ROAD, ROOM #1010, UKIAH, CA 95482 (707) 463-4221.

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OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax

OFFICE USE ONLY:	
Check No. _____	Amount _____
Cash:	
\$100 X _____	= _____
50 X _____	= _____
20 X _____	= _____
10 X _____	= _____
5 X _____	= _____
1 X _____	= _____
Coin _____	= _____
Total Received _____	
Total Paid _____	
Change _____	
Taxpayer's Initials _____	

Questions Concerning	Contact	Telephone Number
Address Changes	Assessor	(707) 234-6800
Collection of Taxes	Tax Collector	(707) 234-6875
County Tax Rates	Auditor	(707) 234-6862
Ownership Exemptions	Assessor	(707) 234-6801
Personal Property	Assessor	(707) 234-6815
Assessed Values	Assessor	(707) 234-6800

Property tax information available at
www.co.mendocino.ca.us/tax



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

PV Property Management LLC

P.O. Box 1300

Morgan Hill, CA 95038

RE: Assessor's Parcel No./Account No. 165-221-08-00-03 Ukiah, CA 95482

Protest/Application No.: 14-054

AGENT:

Petersen Law Offices

Robert C. Petersen

P.O. Box 1468

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, October 24, 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.

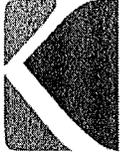
DATE NOTICE MAILED:
September 8, 2016

ENCLOSURES:

- Assessment Appeal Application Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Deputy



KRANKEMANN | PETERSEN LLP

ATTORNEYS AT LAW

W. CHRISTIAN KRANKEMANN
ERIK R. PETERSEN

ROBERT C. PETERSEN
MARTIN T. REILLEY
PATRICK R. PEREZ
JENNI E. KLOSE
SARAH LEWERS

519 S. SCHOOL STREET
P.O. BOX 1468
UKIAH, CALIFORNIA 95482

TELEPHONE: (707) 462-5860
FACSIMILE: (707) 462-3069

www.krankemann.com

RECEIVED
COUNTY OF MENDOCINO
CLERK OF THE BOARD OF SUPERVISORS
SEP 30 PM 12:38
EXECUTIVE OFFICE
SANTA ROSA OFFICE
420 E STREET, SUITE 100
SANTA ROSA, CA 95404
WALNUT CREEK OFFICE
1255 TREAT BLVD, SUITE 300
WALNUT CREEK, CA 94597

September 29, 2016

HAND DELIVERED

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

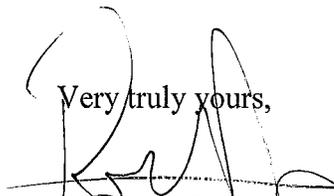
Re: *PV Property Management LLC*
Secured Assessor's Parcel #: 165-221-06-00-02
165-221-06-00-03
165-221-09-00-02
165-221-10-00-04
165-222-13-00-04
167-030-14-00-02
167-030-18-00-03
167-030-19-00-03

Dear Clerk:

Pursuant to Rule 10 of your filing instructions we are requesting a written exchange of information upon which the assessor intends to rely on at the hearing. Enclosed pursuant to Section 10 our comparable sales data including:

1. The assessor's parcel number and street address for each parcel;
2. the approximate Date of sale;
3. the price paid;
4. the terms of sale
5. the zoning of property;
6. the location map;

Thank you for your attention to this matter.

Very truly yours,

Robert C. Petersen

Enclosure(s)

SALE NO. 1

LOCATION: 27240 Asti Road, Cloverdale, Sonoma County, California

A.P. NUMBERS: 117-060-056, 057 & 058

DATE: December 31, 2013

ZONING: Industrial

SALE PRICE: \$500,000

TERMS: Cash

IMPROVEMENTS: ±15,000 sq. ft. stran-steel building with open sides, metal roof, concrete slab, power, sprinklers- abandoned since mid 1990's.



COUNTY ASSESSOR'S PARCEL MAP

117-06

TAX RATE AREA 65-009 1-001

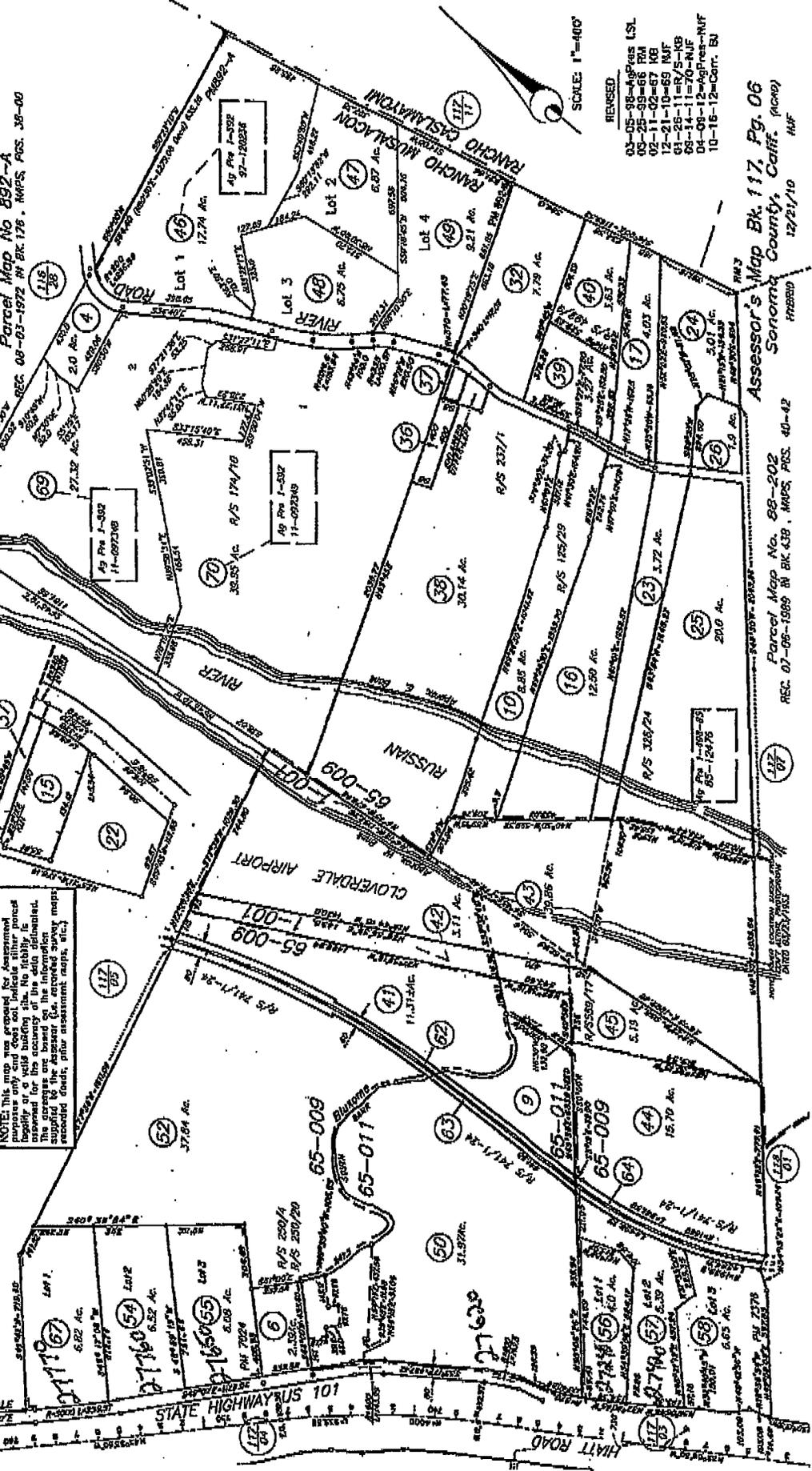
Parcel Map No. 7024
REC. 07-06-1981 IN BK. 316, AMPS, PGS. 31-32
ENLARGEMENT
Parcel Map No. 7376
REC. 07-08-1982 IN BK. 336, AMPS, PGS. 16-17
Parcel Map No. 592-A
REC. 08-03-1972 IN BK. 178, AMPS, PGS. 38-40

NOTE: This map was prepared by Assessment Services, Inc. for the County Assessor. It is intended to show the location of parcels and their boundaries. It is not intended to be used as a legal document. The assessor is not responsible for the accuracy of the information shown on this map. The assessor is not responsible for the accuracy of the information shown on this map. The assessor is not responsible for the accuracy of the information shown on this map.

NOTE: Assessor's parcels do not necessarily coincide legal lots, to verify legal parcel status, check with the appropriate city or county community development or planning division.

NOTE: This map was prepared by Assessment Services, Inc. for the County Assessor. It is intended to show the location of parcels and their boundaries. It is not intended to be used as a legal document. The assessor is not responsible for the accuracy of the information shown on this map. The assessor is not responsible for the accuracy of the information shown on this map. The assessor is not responsible for the accuracy of the information shown on this map.

Modoc, CA 2014-2015 - Sheet 1 of 1



- REVISED
- 03-05-98-Apprais LSL
 - 09-25-99-66 RM
 - 02-11-02-67 KB
 - 12-21-10-69 NUF
 - 01-22-11-R/S-KB
 - 04-09-12-R/S-NUF
 - 10-16-12-Cont. BU

Assessor's Map Bk. 117, Pg. 06
Sonoma County, Calif. (cont)
12/21/10

Parcel Map No. 88-202
REC. 07-06-1989 IN BK. 438, AMPS, PGS. 40-42



SALE NO. 2

LOCATION: 300 Ford Road, Ukiah, Mendocino County, California

A.P. NUMBERS: 170-190-14, 15 and 24

DATE: December 28, 2012

ZONING: Industrial

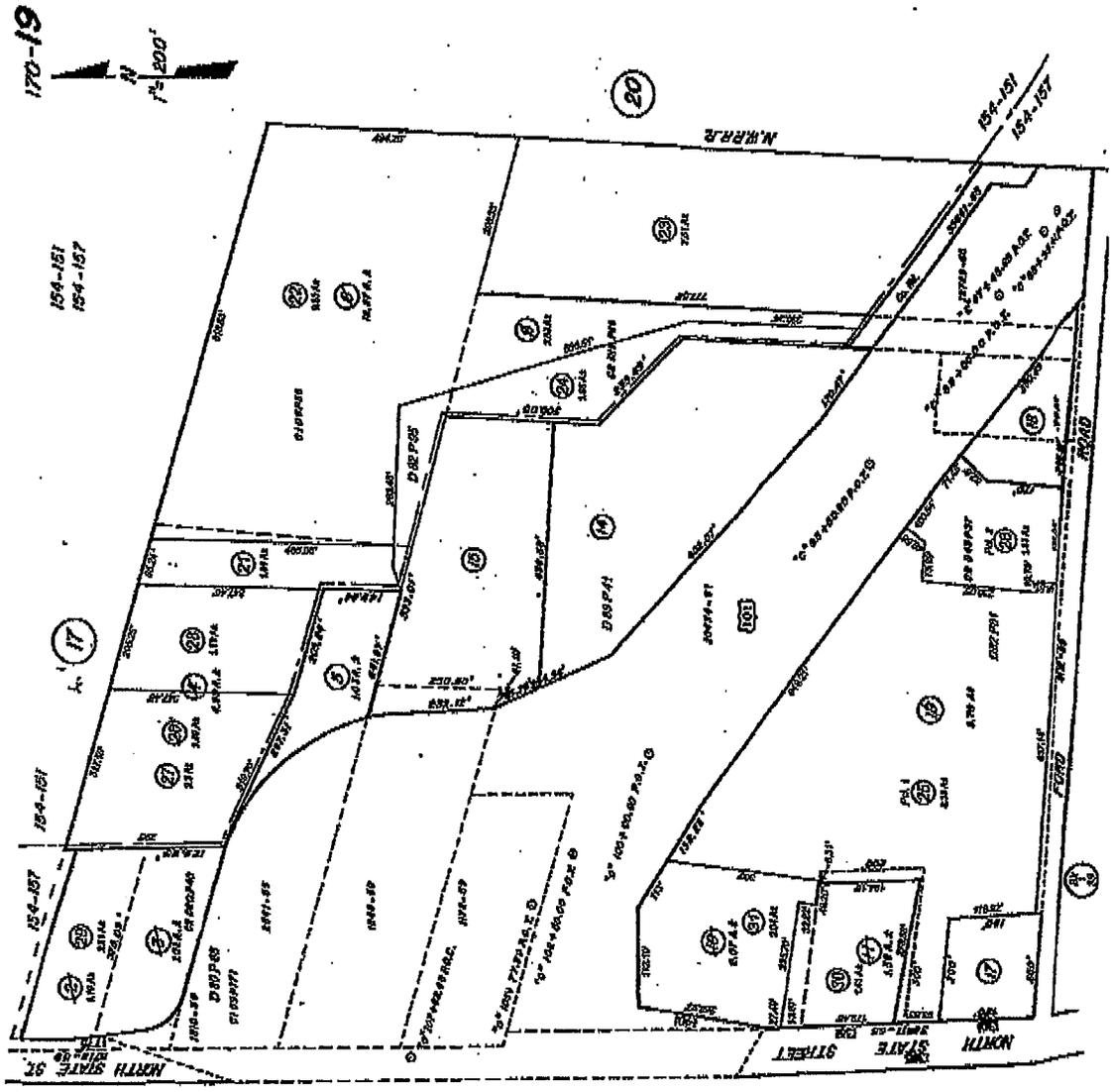
SALE PRICE: \$3,000,000

TERMS: All cash to seller.

IMPROVEMENTS: Structures consisted of a ±130,000 s.f. concrete tilt-up warehouse and a ±9,000 s.f. office of metal construction. The realtor indicated the warehouse was in good condition and the office in fair to average condition. The seller paid for an insurance policy to protect the buyer from any toxic related litigation. The buyer was a local business person who will relocate and expand his operation at this location.



Por. of Lot 16 of
Yokayo Rancho



NOTE: This map was prepared for assessment purposes only. No liability is assumed for the data contained herein.
Assessor's Map
County of Mendocino, Calif.
Updated March 2, 2016



SALE NO. 3

LOCATION: 3501 Taylor Drive, Ukiah, Mendocino County, California.

A.P. NUMBERS: 184-170-03, 06, 07 and 11.

DATE: September 30, 2011

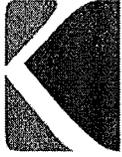
ZONING: Agriculture

SALE PRICE: \$3,000,000

TERMS: New loan with seller, Savings Bank of Mendocino County, for \$2,500,000

IMPROVEMENTS: Structures consisted of ±170,000 s.f of industrial buildings under roof which included ±1440s.f. of retail, ±12,600 s.f. of office and the remainder in warehouse which included ±70,000 s.f. of cold storage. Construction was wood frame, metal and concrete tilt-up; condition was good.
The buyer was the local refuse disposal contractor.





KRANKEMANN | PETERSEN LLP
ATTORNEYS AT LAW

W. CHRISTIAN KRANKEMANN
ERIK R. PETERSEN

ROBERT C. PETERSEN
MARTIN T. REILLEY
PATRICK R. PEREZ
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519 S. SCHOOL STREET
P.O. BOX 1468
UKIAH, CALIFORNIA 95482

TELEPHONE: (707) 462-5860
FACSIMILE: (707) 462-3069

www.krankemann.com

SANTA ROSA OFFICE
420 E STREET, SUITE 100
SANTA ROSA, CA 95404

WALNUT CREEK OFFICE
1255 TREAT BLVD, SUITE 300
WALNUT CREEK, CA 94597

October 20, 2016

HAND DELIVERED

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

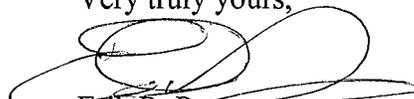
Re: *PV Property Management LLC*
Secured Assessor's Parcel #: 165-221-06-00-02
165-221-06-00-03
165-221-09-00-02
165-221-10-00-04
165-222-13-00-04
167-030-14-00-02
167-030-18-00-03
167-030-19-00-03

Dear Clerk:

The Assessment Appeals Board has scheduled a hearing on October 24, 2016. On September 30, 2016 the applicant requested an exchange of information and has not received the County's response 10 days before the hearing as required by paragraph 10 of the assessment board application. We intend to proceed with the hearing.

Enclosed are agent letters from PV Property Management.

Very truly yours,



Erik R. Petersen

Green Properties holdings, LLC
18625 Sutter Blvd. Ste 900
San Jose, CA 95113

September 21, 2016

County of Mendocino
Assessment Appeals Board
Mendocino County
501 Low Gap Road
Ukiah, CA 95482

Re: Green Properties holdings, LLC Reassessment hearing
October 24, 2016- 9:00AM

Dear Clerk of the Board;

I am the manager of Green Properties Holdings, LLC, a California limited liability company (the "Company"). By this letter I am designating Zeke Sechrest as my legal agent and authorized representative regarding the above referenced hearing. Mr. Zeke Sechrest shall have the full authority and power to take any and all actions on my behalf and the Company regarding and during the above reference hearing (and at any continued or further hearings) regarding the Company's Reassessment application. Any agreements, statements, actions, decisions and representations made by Mr. Zeke Sechrest shall be as if made by me and shall be binding upon me and the Company. This letter of authorization shall remain in effect regarding the Reassessment Hearing until you have received written notification from me withdrawing such authorization.

Thank you in advance in accepting and cooperating with this letter of authorization.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joseph Burch', written over a horizontal line.

Joseph Burch, Manager

PV Property Management, LLC
10 Madrone Avenue
Morgan Hill, CA 95037

September 21, 2016

County of Mendocino
Assessment Appeals Board
Mendocino County
501 Low Gap Road
Ukiah, CA 95482

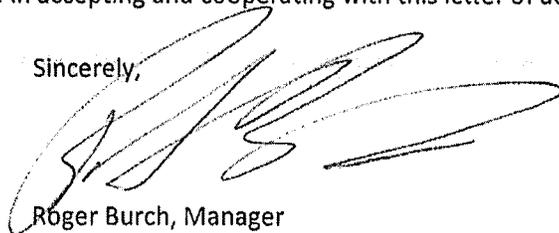
Re: Green Properties Holdings, LLC Reassessment Hearing
October 24, 2016- 9:00AM

Dear Clerk of the Board;

I am the Manager of PV Property Management, LLC, a California limited liability company (the "Company"). By this letter I am designating Zeke Sechrest as my legal agent and authorized representative regarding the above referenced hearing. Mr. Zeke Sechrest shall have the full authority and power to take any and all actions on my behalf and the Company regarding and during the above reference hearing (and at any continued or further hearings) regarding the Company's Reassessment application. Any agreements, statements, actions, decisions and representations made by Mr. Zeke Sechrest shall be as if made by me and shall be binding upon me and the Company. This letter of authorization shall remain in effect regarding the Reassessment Hearing until you have received written notification from me withdrawing such authorization.

Thank you in advance in accepting and cooperating with this letter of authorization.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Burch', is written over a large, faint circular stamp or watermark.

Roger Burch, Manager

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 2, 2015

FC Ranger RE Mountain View LLC
3500 Lenox Rd. NE Suite 510
Alanta GA 30326

Re: Assessment Appeal Application Received, Application No. 15-016

Dear FC Ranger:

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,

A handwritten signature in cursive script that reads "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 2, 2015

Altus Group US Inc.
Attn: Edwin Archbold
PO Box 92129
Southlake TX 76092

Re: Assessment Appeal Application Received, Application No. 15-016

Dear Altus:

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,

A handwritten signature in cursive script that reads "Karla Van Hagen".

Karla Van Hagen
Deputy Clerk of the Board

cert mail 7015 0640 0006 2942 5867

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



COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 501 Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237

NOV 24 AM 11 31

EXECUTIVE OFFICE

PER [signature]

APPLICATION NUMBER: Clerk Use Only 15-014

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

FC Ranger RE Mountain View LLC

EMAIL ADDRESS

crasca@formationcapital.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)

3500 Lenox Rd NE, Suite 510

Table with columns: CITY, STATE, ZIP CODE, DAYTIME TELEPHONE, ALTERNATE TELEPHONE, FAX TELEPHONE. Values: Atlanta, GA, 30326, (678) 378-8416, (), ()

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

archbold, Edwin

EMAIL ADDRESS

edwin.archbold@altusgroup.com

COMPANY NAME

Altus Group US Inc

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

PO Box 92129

Table with columns: CITY, STATE, ZIP CODE, DAYTIME TELEPHONE, ALTERNATE TELEPHONE, FAX TELEPHONE. Values: Southlake, TX, 76092, (817) 251-6666, (), (817) 251-4833

AUTHORIZATION OF AGENT section with checkboxes for authorization status and signature of Carolyn M. Kasca, Vice President Asset Management, dated 11/18/2015.

3. PROPERTY IDENTIFICATION INFORMATION

Is this property a single-family dwelling that is occupied as the principal place of residence by the owner? YES NO

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

Table with columns: ASSESSOR'S PARCEL NUMBER, ASSESSMENT NUMBER, FEE NUMBER, ACCOUNT NUMBER, TAX BILL NUMBER.

PROPERTY ADDRESS OR LOCATION: 1343 S DORA ST, Ukiah, CA 95482. DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- Single-family / Condominium / Townhouse / Duplex, Multi-family/Apartments, Commercial/Industrial, Business Personal Property/Fixtures, Agricultural, Manufactured Home, Water Craft, Other, Possessory Interest, Vacant Land, Aircraft.

Table with columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include Land, Improvements/Structures, Fixtures, Personal Property, Mineral Rights, Trees & Vines, Other, TOTAL, and Penalties.

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) _____

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)

Edwin Archbold

Southlake, TX

11/20/15

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

State of OREGON

County of WASCO

Before me, a duly commissioned Notary Public within and for the State and County aforesaid,

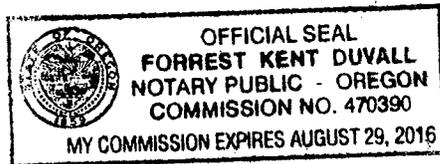
personally appeared CAROLYN RASCA, known to me to be the person who signed the foregoing instrument and acknowledged to me that (s)he signed the same for the purposes and consideration expressed therein, and in the capacity therein stated.

Signed this 18 day of November, 2015.



Notary Public

My commission expires: 8-29-16



State of Texas

County of Tarrant

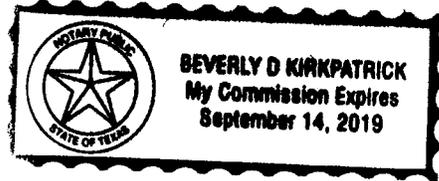
Before me, a duly commissioned Notary Public within and for the State and County aforesaid, personally appeared Edwin Archbold, known to me to be the person who signed the foregoing instrument and acknowledged to me that he signed the same for the purposes and consideration expressed therein, and in the capacity therein stated.

Signed this 20th day of November, 2015.

Beverly D Kirkpatrick

Notary Public – Notary ID # 39501-2

My commission expires: 09/14/2019





ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

FC Ranger RE Mountain View LLC
3500 Lenox Rd. NE, Suite 510
Alanta, GA 30326

RE: Assessor's Parcel No./Account No. 003-471-3100
Protest/Application No.: 15-016

AGENT:

Altus group US Inc.
Edwin Archbold
PO Box 92129
Southlake, TX 76092

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, October 24, 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.

<p>DATE NOTICE MAILED: September 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p> 
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Assessment Appeal Application Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form 	<p>Deputy</p>

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 2, 2015

Michael J. and Yasmine R. Martin
44851 Baywood Drive
Mendocino CA 95460

Re: Assessment Appeal Application Received, Application No. 15-022

Dear Mr. and Mrs. Martin:

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,

A handwritten signature in cursive script that reads "Karla Van Hagen".

Karla Van Hagen
Deputy Clerk of the Board

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



COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

2015 NOV 30 PM 12 13

EXECUTIVE OFFICE

PER _____
CLERK CALIFORNIA

APPLICATION NUMBER: Clerk Use Only
15022

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Michael J. & Yasmine R. Martin

EMAIL ADDRESS
MJMartin@MCN.Org

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
44851 Baywood Drive

CITY Mendocino	STATE CA	ZIP CODE 95460	DAYTIME TELEPHONE (707) 937-4663	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
--------------------------	--------------------	--------------------------	--	----------------------------	----------------------

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 _____

COMPANY NAME _____

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) _____

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) _____

CITY _____	STATE _____	ZIP CODE _____	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------------	-------------	----------------	--------------------------	----------------------------	----------------------

<p>AUTHORIZATION OF AGENT <input type="checkbox"/> AUTHORIZATION ATTACHED</p> <p><i>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.</i></p> <p><i>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.</i></p>	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶ _____	TITLE _____ DATE _____

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 118-330-5000	ASSESSMENT NUMBER 41595	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION **44851 Baywood Drive, Mendocino, CA 95460** 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	\$250,000	\$150,000	
IMPROVEMENTS/STRUCTURES	\$600,000	\$400,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$850,000	\$550,000	
PENALTIES (amount or percent)			

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) _____

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)

Michael J. Martin Yasmine R. Martin

NAME (Please Print)

Michael J. Martin Yasmine R. Martin

SIGNED AT (CITY, STATE)

Mendocino, California

DATE

11/25/2015

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



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:
Michael J. & Yasmine R. Martin
44851 Baywood Drive
Mendocino, CA 95460

AGENT:

RE: Assessor's Parcel No./Account No. 118-330-5000
Protest/Application No.: 15-022

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, October 24, 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: September 8, 2016	CARMEL J. ANGELO CLERK OF THE BOARD 
ENCLOSURES <ul style="list-style-type: none"> ▪ Assessment Appeal Application Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form 	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 2, 2015

Jason Lund
2233 Road E
Redwood Valley, CA 95470

Re: Assessment Appeal Application Received, Application No. 15-023

Dear Mr. Lund:

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.

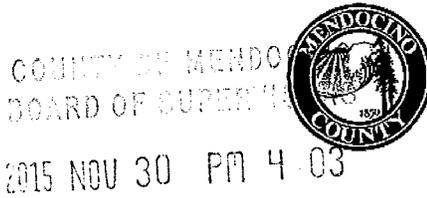
Sincerely,

A handwritten signature in cursive script that reads "Karla Van Hagen".

Karla Van Hagen
Deputy Clerk of the Board

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
ASSESSMENT APPEALS BOARD
 501 Low Gap Road • Room 1010
 Ukiah, California 95482
 TELEPHONE: (707) 463-4221
 FAX: (707) 463-7237

EXECUTIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
15-023

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Lund, Jason, M

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)

2233 Road E

CITY

Redwood Valley

STATE

CA

ZIP CODE

95470

DAYTIME TELEPHONE

(707) 272 4056

ALTERNATE TELEPHONE

(707) 468-1866

FAX TELEPHONE

(707) 468-1869

PER _____
 UNITED CALIFORNIA

EMAIL ADDRESS

jasonmlund@hotmail.com

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

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

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

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

163-020-29

ASSESSMENT NUMBER

FEE NUMBER

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

200,000 ±

200,000

IMPROVEMENTS/STRUCTURES

275,000 ±

220,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

500,500 ± 500

420,000

PENALTIES (amount or percent)

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) _____

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

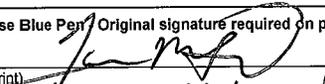
- Are requested. Are not requested.

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
	Vernal, CA	11/30/15
NAME (Please Print)		
Jason M Lund		

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

INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, *Residential Property Assessment Appeals*, at www.boe.ca.gov/proptaxes/asmappeal.htm or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. **The appeals board has two years from the date an application is filed to hear and render a decision.** If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

A **non-refundable processing fee** is required for each Application for Changed Assessment submitted. Please read the instructions carefully prior to filing your application form. Incomplete applications submitted without the \$55 fee cannot be accepted and will be returned unprocessed.

SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below.

AUTHORIZATION OF AGENT

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the calendar year of the application.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

SECTION 4. VALUE

COLUMN A. Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

COLUMN B. Enter your opinion of value for each of the applicable categories. **If you do not state an opinion of value, it will result in the rejection of your application.**

COLUMN C. This column is for use by the appeals board. **Do not enter anything in this column.**

SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

Regular Assessment filing dates are: July 2 through November 30. Filing deadlines may be viewed at www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf.

Check the **Regular Assessment** box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

Supplemental Assessment filing dates are within 60 days after the mailing date printed on the supplemental notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. Check the **Supplemental Assessment** box for:

- Change in ownership and new construction appeals filed **within** 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later.

Roll Change/Escape Assessment/Penalty Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. **Calamity Reassessment** filing dates are within six months after the mailing of the assessment notice. Check the **Roll Change/Escape Assessment/Calamity Reassessment** box for:

- Roll corrections
- Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

For **Supplemental and Roll Change/Escape Assessment/Calamity Reassessment** appeals, indicate the roll year and provide the date of the notice or date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. **It is required that you attach a copy of the supplemental or escape assessment notice or tax bill.**

SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A **Decline in Value** appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select **Decline in Value**, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, **base year** is either the year your real property changed ownership or the year of completion of new construction on your property; **base year value** is the value established at that time. The **base year value** may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

Calamity Reassessment includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for **penalties** imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For **classification** of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. **Allocation** of value is the division of total value between various components, such as land and improvements.

Appeal after an Audit must include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. A minimum deposit of \$250.00 is required for Written Findings of Fact. Please contact the Clerk to determine the appropriate fee; do not send payment with your application.

SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

CERTIFICATION - Check the box that best describes your status as the person filing the application.

REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.



**ASSESSMENT APPEALS BOARD
HEARING NOTICE**

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 24, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Jason Lund
2233 Road E
Redwood Valley, CA 95470

AGENT:

RE: Assessor's Parcel No./Account No. 163-020-29
Protest/Application No. 15-023

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, October 24, 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.

<p>DATE NOTICE MAILED: September 8, 2016</p>	<p>GARMEL J. ANGELO CLERK OF THE BOARD</p> 
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Assessment Appeal Application Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form 	<p>Deputy</p>