



ASSESSMENT APPEALS BOARD AGENDA

APRIL 25, 2016 – 9:00 A.M.

BOARD CHAMBERS, ROOM 1070, COUNTY ADMINISTRATION CENTER

THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD IS RESPONSIBLE FOR HEARING APPEALS FROM TAXPAYERS ON PROPERTY ASSESSMENTS. THE BOARD IS GOVERNED BY THE RULES AND REGULATIONS OF THE STATE BOARD OF EQUALIZATION AND PROPERTY TAX LAWS OF THE STATE OF CALIFORNIA.

ORDER OF AGENDA

AGENDA ITEM NO. 1 – CALL TO ORDER

- Roll Call
- Confirm Agenda Amendments
- Announce Order of Proceedings
- Approval of Minutes of Prior Meeting

AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

- See Item No. 3 for Additional Information

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

- See Item No. 4 for Additional Information

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

- See Item No. 5 for Additional Information

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

- Swearing-In of the Parties and Witnesses
- See Item No. 5 for Additional Information

AGENDA ITEM NO. 7 – OTHER BUSINESS

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



ORDER OF AGENDA

AGENDA ITEM NO. 1 – CALL TO ORDER

- Roll Call
- Confirm Agenda Amendments
- Announce Order of Proceedings
- Approval of January 25, 2016, Meeting Minutes

AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

- Invite members of the public to present comments

AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

The following applicants/agents have requested a withdrawal of their Assessment Appeal/Application for Changed Assessment

RECOMMENDED ACTION: GRANT WITHDRAWALS AS REQUESTED

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-007	Ukiah Green	003-130-70
15-008	Ukiah Green	003-130-71

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

The following applicants/agents have reached a mutually agreed upon Reduction in Assessment and changed the assessed value (on file with the Clerk of the Board)

RECOMMENDED ACTION: APPROVE STIPULATIONS AS PRESENTED

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



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

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

The following applicants/agents have requested a continuance and/or postponement of their Assessment Appeal/Application for Changed Assessment

RECOMMENDED ACTION: GRANT CONTINUANCES AS REQUESTED

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-030	Robert R. Caccamo	118-290-7000

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

The Assessment Appeals Board will hear the following Assessment Appeal/Application for Changed Assessment protests and presentation of evidence during the meeting proceedings

RECOMMENDED ACTION: FOLLOWING PRESENTATION OF EVIDENCE, DISCUSSION AND POSSIBLE ACTION REGARDING THE FOLLOWING MATTERS:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
15-001 (2015)	Michael F. Garrison	123-300-05
15-002 (2014)	Michael F. Garrison	123-300-05
15-003	Dish Network	034-0016810-001
15-004	Dish Network	034-0016810-000
15-005	Dish Network	034-0016810-002
15-006	Far West Power Corp	157-0000447-001
15-013	Emani Seefeldt	094-0022960-000
15-014	Eusebio Macias	003-480-5300

AGENDA ITEM NO. 7 – OTHER BUSINESS

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



Final
Meeting
Agenda

AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE

The Assessment Appeals Board complies with ADA requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternative formats (pursuant to Government Code Section 54953.2). Anyone requiring reasonable accommodation to participate in the meeting should contact the Executive Office by calling (707) 463-4441 at least five days prior to the meeting.

PUBLIC EXPRESSION: (PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA)

- Members of the public are welcome to address the Assessment Appeals Board on items not listed on the agenda and within the jurisdiction of the Board. The Board is prohibited by law from taking action on matters not on the agenda, but may ask questions to clarify the speaker's comment and/or briefly answer questions. The Board limits testimony on matters not on the agenda to 3 minutes per person and not more than 10 minutes for a particular subject.
- Individuals wishing to address the Board under Public Expression are welcome to do so. If you wish to submit written comments, please provide information to the Executive Office staff, located in the Administration Center, Room 1010.



**MENDOCINO COUNTY ASSESSMENT APPEALS BOARD
ACTION MINUTES – January 25, 2016**

**BEFORE THE ASSESSMENT APPEALS BOARD
COUNTY OF MENDOCINO • STATE OF CALIFORNIA**

The Mendocino County Assessment Appeals Board convened on Monday, January 25, 2016, at 9:00 a.m., with the following Board Members present: Bill Barksdale, Jeffrey Kram, and Chair James-John Ronco, presiding.

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

AGENDA ITEM NO. 1 – CALL TO ORDER

- **Roll Call:**
Presenter/s: Clerk.

Board Member Sheppard absent by prearrangement.
- **Confirm Agenda Amendments:**
Presenter/s: The Clerk announced that one amendment was made subsequent to agenda publication.

Subsequent to agenda publication the following amendments were made:

Application No. 14-063 for Parcel No. 020-510-26, which was listed under Agenda Item No. 6 – Appeal Protest Hearings, has been moved and amended to Agenda Item No. 4 – Approval of Stipulations in Place of Appearance and Testimony.
- **Announce Order of Proceedings:**
Presenter/s: Chair Ronco announced the meeting would proceed as amended.
- **Approval of Minutes of Prior Meeting:** November 9, 2015.
Presenter/s: Chair Ronco.

Board Action: Upon motion by Board Member Barksdale, seconded by Chair Ronco, and carried (2/1, with Alternate Kram abstaining); IT IS ORDERED that the Assessment Appeals Board approves the minutes of the November 9, 2015 meeting.

AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

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

Presenter/s: None.

Board Action: None.

AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

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

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

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-057	James Martin	126-190-010

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

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

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

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	FULL CASH VALUE
12-141	DIRECTV LLC	034-0015717-000	Personal Property \$ 95,519 Total \$ 95,519 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-142	DIRECTV LLC	034-0015717-001	Personal Property \$ 201,649 Total \$ 201,649 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-143	DIRECTV LLC	034-0015717-002	Personal Property \$ 98,059 Total \$ 98,059 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-144	DIRECTV LLC	034-0015717-003	Personal Property \$ 23,168 Total \$ 23,168 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-145	DIRECTV LLC	034-0015717-004	Personal Property \$ 20,273 Total \$ 20,273 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-146	DIRECTV LLC	034-0015717-005	Personal Property \$ 33,710 Total \$ 33,710 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-147	DIRECTV LLC	034-0015717-006	Personal Property \$ 38,494 Total \$ 38,494 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-148	DIRECTV LLC	034-0015717-007	Personal Property \$ 15,881 Total \$ 15,881 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-149	DIRECTV LLC	034-0015717-008	Personal Property \$ 13,610 Total \$ 13,610 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-150	DIRECTV LLC	034-0015717-009	Personal Property \$ 20,777 Total \$ 20,777 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-151	DIRECTV LLC	034-0015717-010	Personal Property \$ 6,022 Total \$ 6,022 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-152	DIRECTV LLC	034-0015717-011	Personal Property \$ 10,301 Total \$ 10,301 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-153	DIRECTV LLC	034-0015717-012	Personal Property \$ 16,680 Total \$ 16,680 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-154	DIRECTV LLC	034-0015717-013	Personal Property \$ 46,660 Total \$ 46,660 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-058	DIRECTV LLC	034-0015717-000	Personal Property \$ 77,500 Total \$ 77,500 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-059	DIRECTV LLC	034-0015717-001	Personal Property \$ 195,585 Total \$195,585 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT NO.	FULL CASH VALUE
13-060	DIRECTV LLC	034-0015717-002	Personal Property \$ 94,984 Total \$ 94,984 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-061	DIRECTV LLC	034-0015717-003	Personal Property \$ 18,747 Total \$ 18,747 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-062	DIRECTV LLC	034-0015717-004	Personal Property \$ 17,653 Total \$ 17,653 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-063	DIRECTV LLC	034-0015717-005	Personal Property \$ 30,385 Total \$ 30,385 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-064	DIRECTV LLC	034-0015717-006	Personal Property \$ 35,090 Total \$ 35,090 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-065	DIRECTV LLC	034-0015717-007	Personal Property \$ 13,972 Total \$ 13,972 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-066	DIRECTV LLC	034-0015717-008	Personal Property \$ 11,800 Total \$ 11,800 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-067	DIRECTV LLC	034-0015717-009	Personal Property \$ 15,308 Total \$ 15,308 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-068	DIRECTV LLC	034-0015717-010	Personal Property \$ 5,511 Total \$ 5,511 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-069	DIRECTV LLC	034-0015717-011	Personal Property \$ 9,440 Total \$ 9,440 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-141	DIRECTV LLC	034-0015717-000	Personal Property \$ 95,519 Total \$ 95,519 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-142	DIRECTV LLC	034-0015717-001	Personal Property \$ 201,649 Total \$ 201,649 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-143	DIRECTV LLC	034-0015717-002	Personal Property \$ 98,059 Total \$ 98,059 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-144	DIRECTV LLC	034-0015717-003	Personal Property \$ 23,168 Total \$ 23,168 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-145	DIRECTV LLC	034-0015717-004	Personal Property \$ 20,273 Total \$ 20,273 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-146	DIRECTV LLC	034-0015717-005	Personal Property \$ 33,710 Total \$ 33,710 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-147	DIRECTV LLC	034-0015717-006	Personal Property \$ 38,494 Total \$ 38,494 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-148	DIRECTV LLC	034-0015717-007	Personal Property \$ 15,881 Total \$ 15,881 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-149	DIRECTV LLC	034-0015717-008	Personal Property \$ 13,610 Total \$ 13,610 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT NO.	FULL CASH VALUE
12-150	DIRECTV LLC	034-0015717-009	Personal Property \$ 20,777 Total \$ 20,777 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-151	DIRECTV LLC	034-0015717-010	Personal Property \$ 6,022 Total \$ 6,022 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-152	DIRECTV LLC	034-0015717-011	Personal Property \$ 10,301 Total \$ 10,301 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-153	DIRECTV LLC	034-0015717-012	Personal Property \$ 16,680 Total \$ 16,680 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
12-154	DIRECTV LLC	034-0015717-013	Personal Property \$ 46,660 Total \$ 46,660 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-058	DIRECTV LLC	034-0015717-000	Personal Property \$ 77,500 Total \$ 77,500 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-059	DIRECTV LLC	034-0015717-001	Personal Property \$ 195,585 Total \$195,585 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-060	DIRECTV LLC	034-0015717-002	Personal Property \$ 94,984 Total \$ 94,984 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-061	DIRECTV LLC	034-0015717-003	Personal Property \$ 18,747 Total \$ 18,747 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-062	DIRECTV LLC	034-0015717-004	Personal Property \$ 17,653 Total \$ 17,653 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-063	DIRECTV LLC	034-0015717-005	Personal Property \$ 30,385 Total \$ 30,385 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-064	DIRECTV LLC	034-0015717-006	Personal Property \$ 35,090 Total \$ 35,090 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-065	DIRECTV LLC	034-0015717-007	Personal Property \$ 13,972 Total \$ 13,972 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-066	DIRECTV LLC	034-0015717-008	Personal Property \$ 11,800 Total \$ 11,800 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-067	DIRECTV LLC	034-0015717-009	Personal Property \$ 15,308 Total \$ 15,308 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-068	DIRECTV LLC	034-0015717-010	Personal Property \$ 5,511 Total \$ 5,511 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-069	DIRECTV LLC	034-0015717-011	Personal Property \$ 9,440 Total \$ 9,440 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-070	DIRECTV LLC	034-0015717-012	Personal Property \$ 15,387 Total \$ 15,387 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
13-071	DIRECTV LLC	034-0015717-013	Personal Property \$ 47,876 Total \$ 47,876 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	FULL CASH VALUE
14-015	Leland E. Josephs	121-070-24	Land \$ 152,689 Improvements \$ 265,311 Total \$ 418,000 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-016	DIRECTV LLC	034-0015717-000	Personal Property \$ 92,422 Total \$ 92,422 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-017	DIRECTV LLC	034-0015717-001	Personal Property \$ 227,504 Total \$ 227,504 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-018	DIRECTV LLC	034-0015717-002	Personal Property \$ 113,751 Total \$ 113,751 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-019	DIRECTV LLC	034-0015717-003	Personal Property \$ 21,328 Total \$ 21,328 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-020	DIRECTV LLC	034-0015717-004	Personal Property \$ 21,328 Total \$ 21,328 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-021	DIRECTV LLC	034-0015717-005	Personal Property \$ 35,547 Total \$ 35,547 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-022	DIRECTV LLC	034-0015717-006	Personal Property \$ 42,656 Total \$ 42,656 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-023	DIRECTV LLC	034-0015717-007	Personal Property \$ 21,238 Total \$ 21,238 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-024	DIRECTV LLC	034-0015717-008	Personal Property \$ 14,219 Total \$ 14,219 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-025	DIRECTV LLC	034-0015717-009	Personal Property \$ 21,238 Total \$ 21,328 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-026	DIRECTV LLC	034-0015717-010	Personal Property \$ 7,109 Total \$ 7,109 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-027	DIRECTV LLC	034-0015717-011	Personal Property \$ 14,218 Total \$ 14,218 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-028	DIRECTV LLC	034-0015717-012	Personal Property \$ 21,238 Total \$ 21,238 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-029	DIRECTV LLC	034-0015717-013	Personal Property \$ 56,875 Total \$ 56,875 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-040	Cody Cinnamon	008-070-15	Land \$ 133,202 Improvements \$ 262,798 Total \$ 396,000 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>
14-063	Stephen P. Levesque	020-510-26	Land \$ 100,000 Improvements \$ 275,000 Total \$ 375,000
15-038	DIRECTV LLC	034-0015717-011	Personal Property \$ 11,113 Total \$ 11,113 <small>*Includes 10% penalty Per SEC 463 R&T Code</small>

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

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

Presenter/s: Chair Ronco introduced the item; the Clerk announced that no postponements were received.

Board Action: None.

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

Presenter/s: Chair Ronco introduced the item; the Clerk announced that no protests were received.

Board Action: None.

AGENDA ITEM No. 7 – OTHER BUSINESS

- Matters from Staff**

Presenter/s: None presented.

- **Announcements**

Presenter/s: None presented.

- **Confirm Date of Next Meeting**

Presenter/s: The Clerk announced the following AAB meeting dates for 2016: Monday, April 25, 2016; Monday, July 18, 2016; and October 24, 2016.

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:10 A.M.

Attest: PATI KELLY
Deputy Clerk of the Board

JAMES-JOHN RONCO, Chair

Draft

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

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

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



ASSESSMENT APPEALS BOARD

MENDOCINO COUNTY

APPLICATION WITHDRAWAL

ASSESSMENT APPEALS BOARD

501 LOW GAP ROAD, ROOM 1010

UKIAH, CA 95482

MENDOCINO COUNTY BOARD OF SUPERVISORS

2016 APR 11 PM 11 34

EXECUTIVE OFFICE

UKIAH, CALIFORNIA

ASSESSMENT APPEALS BOARD HEARING

APPLICATION WITHDRAWAL

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

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

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

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

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

NAME: Ukiah Green

ADDRESS: 1140 Mulberry St. / 123 Observatory
Ukiah, Ca 95482-6378

APN/ACCOUNT No.: 003-130-70

TAX YEAR PROTESTED: 2015 REGULAR SUPPLEMENTAL

PROTEST/APPLICATION No. 007

DATE: 4/7/16 [Signature]
APPLICANT'S SIGNATURE (Original Required)



FAX

Date: Thursday, March 24, 2016

TO: Mendocino County Clerk of the Board
Phone: 707-463-4221
Fax: (707) 463-5649

FROM: Michael D. Middleton
President
Phone: 858-679-7221
Fax: 858-679-1563

Please withdraw the following appeal:

Owner: Ukiah Green
Application #: 15-007
APN: 003-130-70
Hearing Date: 4/25/2016

If you have any questions please do not hesitate to call.



cc/ assessor

Pati Kelly - Withdrawal Form, Application No. 15-007

From: Pati Kelly
To: mikem@protaxlic.com
Date: 4/4/2016 1:46 PM
Subject: Withdrawal Form, Application No. 15-007
BC: Sue Ranochak
Attachments: Withdrawal Form (APPLICANT).doc

Mr. Middleton,

Please see the attached withdrawal form we use for the County of Mendocino. We received your previous faxed copy but will need this document in original format. Please complete and fax back to me at your earliest convenience as well as mail the original to me the address listed below.

Please do not hesitate to contact me with any questions.

Thank you,

Pati Kelly
Deputy Clerk of the Board, County of Mendocino
Administration Center
501 Low Gap Road, Rm 1010
Ukiah, California 95482
Phone (707) 463-4441
Fax (707) 463-7237
kellyp@co.mendocino.ca.us

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See by fax to # 858.679-1563



**ASSESSMENT APPEALS BOARD
APPLICATION WITHDRAWAL**

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

ASSESSMENT APPEALS BOARD HEARING

APPLICATION WITHDRAWAL

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

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

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

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

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

NAME : _____

ADDRESS: _____

APN/ACCOUNT No.: _____

TAX YEAR PROTESTED: _____ REGULAR SUPPLEMENTAL

PROTEST/APPLICATION No. _____

DATE: _____

APPLICANT'S SIGNATURE *(Original Required)*



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Ukiah Green
973 Featherstone Road St. 300
Rockford, IL 61107

RE: Assessor's Parcel No./Account No. 003-130-70

Protest/Application No. 15-007

AGENT:

PROTAX LLC
Michael D. Middleton
13715 Poway Road, Suite B
Poway, CA 92064

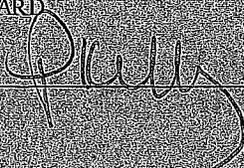
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

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



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

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Michael D. Middleton
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Poway, CA 92064

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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

October 14, 2015

Ukiah Green
973 Featherstone Rd., Suite 300
Rockford IL 61107

Re: Assessment Appeal Application Received

Dear Ukiah Green:

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 black ink, appearing to read "Nicole French", written over a horizontal line.

Nicole French
Senior 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
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Web: www.co.mendocino.ca.us/bos

October 14, 2015

Ukiah Green
c/o PROTASX LLC
Attn: Michael D. Middleton
13715 Poway Road, Suite B
Poway, CA 92064

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Dear Ukiah Green:

The Executive Office has received and accepted your *Assessment Appeal Application* filed relative to your property assessment.

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Nicole French
Senior 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 AUG 31 PM 1 40

EXECUTIVE OFFICE

APPLICATION NUMBER: Clerk Use Only

15-007

1. APPLICANT INFORMATION - PLEASE PRINT

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

PER _____ EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
973 Featherstone Rd., Ste. 300

CITY Rockford	STATE IL	ZIP CODE 61107	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Middleton, Michael D.

EMAIL ADDRESS
melo@protaxllc.com

COMPANY NAME
PROTAX LLC

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

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

13715 Poway Road, Suite B

CITY Poway	STATE CA	ZIP CODE 92064	DAYTIME TELEPHONE (858) 679-7221	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (858) 679-1563
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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 OF AUTHORIZED EMPLOYEE

TITLE
Director

DATE
8/23/15

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 003-130-70	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
1140 Mulberry Street/123 Observatory Ukiah

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input checked="" type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS <u>38</u> | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$351,828	\$211,000	
IMPROVEMENTS/STRUCTURES	\$565,398	\$339,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$917,226	\$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 _____)

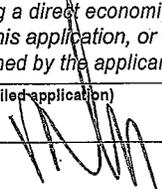
- Are requested. Are not requested.

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)	SIGNED AT (CITY, STATE)	DATE
	Poway, CA	August 13, 2015

NAME (Please Print)
Michael D. Middleton

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



BOARD OF EQUALIZATION APPLICATION WITHDRAWAL

MENDOCINO COUNTY
BOARD OF SUPERVISORS
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

CARRIE BROWN
First District

JOHN MCCOWEN
Second District

JOHN PINCHES
Third District

DAN GJERDS
Fourth District

DAN HAMBURG
Fifth District

BOARD OF EQUALIZATION HEARING

APPLICATION WITHDRAWAL

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501 Low Gap Road, Room 1010
Ukiah, CA 95482

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

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

NAME: Ukiah Green South

ADDRESS: 1164 Mulberry St.
Ukiah, CA 95482

APN/ACCOUNT NO.: 003-130-71

TAX YEAR PROTESTED: 2015 REGULAR SUPPLEMENTAL

PROTEST/APPLICATION NO. 2015-003

DATE: 4/18/16 [Signature]
APPLICANT'S SIGNATURE (Original Required)



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Ukiah Green
973 Featherstone Road St. 300
Rockford, IL 61107
RE: Assessor's Parcel No./Account No. 003-130-71
Protest/Application No.: 15-008

AGENT:

PROTAX LLC
Michael D. Middleton
13715 Poway Road, Suite B
Poway, CA 92064

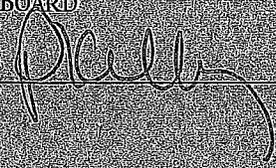
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<p>DATE NOTICE MAILED March 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Application for Changed Assessment Instructions ▪ Application Withdrawal Form ▪ Application Postponement Form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



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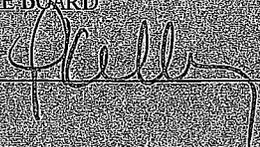
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CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
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Ukiah, California 95482
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October 14, 2015

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Nicole French
Senior Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

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ASSESSMENT APPEAL APPLICATION

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COUNTY OF MENDOCINO
BOARD OF SUPERVISORS



COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road * Room 1010
Ukiah, California 95482
TELEPHONE: (707) 483-4221
FAX: (707) 463-7237

2015 AUG 31 PM 1 40

EXECUTIVE OFFICE

PER _____

APPLICATION NUMBER: Clerk Use Only

15-008

1. APPLICANT INFORMATION - PLEASE PRINT

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

UKIAH, CALIFORNIA EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
973 Featherstone Rd., Ste. 300

CITY Rockford	STATE IL	ZIP CODE 61107	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)
Middleton, Michael D.

EMAIL ADDRESS
melo@protaxllc.com

COMPANY NAME
PROTAX LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
13715 Poway Road, Suite B

CITY Poway	STATE CA	ZIP CODE 92064	DAYTIME TELEPHONE (858) 679-7221	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (858) 679-1563
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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 OF AUTHORIZED EMPLOYEE

TITLE
DIRETOR

DATE
8/30/15

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 003-130-71	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
1164 Mulberry Street Ukiah

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input checked="" type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS <u>40</u> | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$380,434	\$228,000	
IMPROVEMENTS/STRUCTURES	\$630,967	\$379,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$1,011,401	\$607,000	
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 _____)

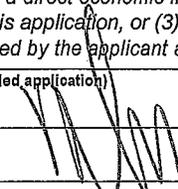
- Are requested. Are not requested.

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
	Poway, CA	August 13, 2015

NAME (Please Print)
Michael D. Middleton

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

RECEIVED

MAR 31 2016

MENDOCINO COUNTY
ASSESSOR'S OFFICE

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

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

1. Dish Network LLC has properly and timely filed an application (15-003) 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):

Account Number: 034-0016810-001

2. The full value of the above-described property is reduced to: Personal Property: \$86,457

TOTAL: \$86,457

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

3. The facts upon which the aforesaid reduction in value is premised are: Application of CAA Set Top Box Factors.

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

This written stipulation is executed on the _____ day of _____, _____ at _____, California.

Steve Fran 3-23-16
Applicant/Authorized Agent

COUNTY OF MENDOCINO
Susan M. Ranochak
Susan M. Ranochak, Assessor

Katharine L. Elliott
Katharine L. Elliott, County Counsel



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Dish Network

PO Box 6623

Englewood CO 80155

RE: Assessor's Parcel No./Account No. 034-0016810-001

Protest/Application No.: 15-003

AGENT:

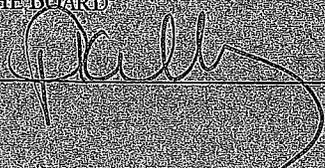
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

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

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 SEP 14 PM 12:31

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

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.

APPLICATION NUMBER: Clerk Use Only
15-003

1. APPLICANT INFORMATION - PLEASE PRINT

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

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
PO Box 6623

CITY Englewood STATE CO ZIP CODE 80155 DAYTIME TELEPHONE (720) 514-6816 ALTERNATE TELEPHONE () FAX TELEPHONE (720) 514-8250

EMAIL ADDRESS
Steven.Flowers@dish.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 _____ ASSESSMENT NUMBER 4714 FEE NUMBER _____

ACCOUNT NUMBER 034-0016810-001 TAX BILL NUMBER _____

PROPERTY ADDRESS OR LOCATION Various Locations in County DOING BUSINESS AS (DBA), if appropriate _____

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: _____
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	<u>128,304</u>	<u>86,457</u>	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	<u>128,304</u>	<u>86,457</u>	
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

NAME (Please Print) Steven Flowers

Englewood CO

9-9-15

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

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

September 15, 2015

Dish Network LLC
Attention: Steven Flowers
PO Box 6623
Englewood, CO 80155

Re: Application for Changed Assessment Received

Dear Mr Flowers:

The Executive Office has received and accepted your *Application for Changed Assessment* 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 McClure".

Karla McClure
Deputy Clerk of the Board

Enclosure

RECEIVED

MAR 31 2016

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. Dish Network LLC has properly and timely filed an application (15-004) 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):

Account Number: 034-0016810-000

2. The full value of the above-described property is reduced to: Personal Property: \$249,764

TOTAL: \$249,764

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

3. The facts upon which the aforesaid reduction in value is premised are: Application of CAA Set Top Box Factors.

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

This written stipulation is executed on the _____ day of _____, _____ at _____, California.

Steve Fio 3-28-16
Applicant/Authorized Agent

COUNTY OF MENDOCINO
Susan M. Ranochak
Susan M. Ranochak, Assessor

Katharine L. Elliott
Katharine L. Elliott, County Counsel



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Dish Network

PO Box 6623

Englewood, CO 80155

RE: Assessor's Parcel No./Account No. 034-0016810-001

Protest/Application No. 15-004

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, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

<p>DATE NOTICE MAILED March 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Application for Changed Assessment 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

September 15, 2015

Dish Network LLC
Attention: Steven Flowers
PO Box 6623
Englewood, CO 80155

Re: Application for Changed Assessment Received

Dear Mr Flowers:

The Executive Office has received and accepted your *Application for Changed Assessment* 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 McClure".

Karla McClure
Deputy Clerk of the Board

Enclosure

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 SEP 14 PM 12:30

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

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.

APPLICATION NUMBER: Clerk Use Only
15-004

1. APPLICANT INFORMATION - PLEASE PRINT

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

Dish Network LLC

EMAIL ADDRESS

stelen.flowers@dish.com

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

PO Box 6623

CITY

Englewood

STATE ZIP CODE

CO 80155

DAYTIME TELEPHONE

(720) 514-6816

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(720) 514-8250

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	ASSESSMENT NUMBER 5252	FEE NUMBER
ACCOUNT NUMBER 034-0016810-000	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION Various Locations in County		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: _____
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	370654	249764	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	370654	249764	
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

Steven Flowers
NAME (Please Print)

Englewood CO

9-9-15

STEVEN FLOWERS

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

RECEIVED

MAR 31 2016

MENDOCINO COUNTY
ASSESSOR'S OFFICE

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

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

1. Dish Network LLC has properly and timely filed an application (15-005) 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):

Account Number: 034-0016810-002

2. The full value of the above-described property is reduced to: Personal Property: \$144,095

TOTAL: \$144,095

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

3. The facts upon which the aforesaid reduction in value is premised are: Application of CAA Set Top Box Factors.

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

This written stipulation is executed on the _____ day of _____, _____ at _____, California.

Steve F. No 3-23-16
Applicant/Authorized Agent

COUNTY OF MENDOCINO
Susan M. Ranochak
Susan M. Ranochak, Assessor

K. Elliott
Katharine L. Elliott, County Counsel



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:

Dish Network

PO Box 6623

Englewood CO 80155

RE Assessor's Parcel No./Account No. 034-0016810-002

Protest/Application No. 15-005

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, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

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

CÁRMEL 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

September 15, 2015

Dish Network LLC
Attention: Steven Flowers
PO Box 6623
Englewood, CO 80155

Re: Application for Changed Assessment Received

Dear Mr Flowers:

The Executive Office has received and accepted your *Application for Changed Assessment* 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 black ink that reads "Karla McClure".

Karla McClure
Deputy Clerk of the Board

Enclosure

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2015 SEP 14 PM 12:30



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 _____
UKIAH, CALIFORNIA

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.

APPLICATION NUMBER: Clerk Use Only
15-005

1. APPLICANT INFORMATION - PLEASE PRINT

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

Dish Network LLC

EMAIL ADDRESS

Steven.Flowers@dish.com

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

PO Box 6623

CITY

Englewood

STATE

CO

ZIP CODE

80155

DAYTIME TELEPHONE

(720) 514-6816

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(720) 514-8250

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	ASSESSMENT NUMBER 3081	FEE NUMBER
ACCOUNT NUMBER 034-0016810-002	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION Various Locations in County	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- AGRICULTURAL
- POSSESSORY INTEREST
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- MANUFACTURED HOME
- VACANT LAND
- COMMERCIAL/INDUSTRIAL
- WATER CRAFT
- AIRCRAFT
- BUSINESS PERSONAL PROPERTY/FIXTURES
- OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	213839	144095	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	213839	144095	
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

NAME (Please Print)

Steven Flowers *Englewood CO* *9-9-15*

 Steven Flowers

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

RECEIVED

APR 21 2016

MENDOCINO COUNTY
ASSESSOR'S OFFICE

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

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

1. Far West Power Corporation has properly and timely filed an application (15-006) 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):

Account Number: 157-0000447-001

2. The full value of the above-described property is reduced to: Improvements: \$15,000

TOTAL: \$15,000

(*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 new information provided by taxpayer.

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 18th day of April, 2016 at Concord, California.

Scott Goodwin
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

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Far West Power Corp.
3330 Clayton Road, Suite B
Concord, CA 94519

AGENT:

RE: Assessor's Parcel No./Account No. 157-0000447-001
Protest/Application No. 15-006

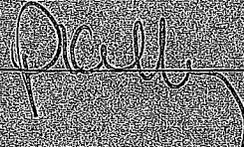
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

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

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

APPLICATION NUMBER: Clerk Use Only
15-006

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Far West Power Corp.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3330 Clayton Road, Suite B

CITY **Concord** STATE **CA** ZIP CODE **94519** DAYTIME TELEPHONE **(925) 692-2198** ALTERNATE TELEPHONE **()** FAX TELEPHONE **(925) 692-2199**

EMAIL ADDRESS
hidro@hydroinsure.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	ASSESSMENT NUMBER 4469	FEE NUMBER
ACCOUNT NUMBER 157-0000447-001	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 13805 Powerhouse Road, Potter Valley, Ca	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: **Used equipment industrial obsolete**

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES	138,575	15,000-20,000	
FIXTURES			
PERSONAL PROPERTY (see Instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			



ASSESSMENT APPEALS BOARD

ASSESSMENT APPEAL APPLICATION FILING INSTRUCTIONS

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

IMPORTANT: The information contained herein was prepared to answer questions relative to filing an Assessment Appeal Application and the Hearing Procedures. Effective July 1, 2009, a \$55 non-refundable processing fee is required for each Assessment Appeal Application submitted. Please read the following instructions carefully prior to filing your application form. Incomplete applications or applications submitted without the \$55 fee cannot be accepted by the Executive Office and will be returned unprocessed.

1. TIME OF FILING.

Regular Assessment: The filing dates are July 2 through November 30.

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

Roll Change/Escapes/Penalty Assessment: The 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: The filing dates are within six months after the mailing of the assessment notice.

APPLICATIONS NOT FILED WITHIN THE DEADLINE(S) CANNOT BE ACCEPTED.

2. The Assessment Appeals Board is governed by the rules and regulations of the State Board of Equalization and the property tax laws of the State of California.
3. **PRIOR TO FILING YOUR APPEAL** you are encouraged to discuss the basis of your assessment with the Assessor's Office staff. If you do not agree as to the taxable value, you may file an "Assessment Appeal Application." After filing your application, you may continue to attempt to reach an agreement with the Assessor anytime up to the date set for the Assessment Appeals Board hearing.
4. An Application that does not state the **APPLICANT'S OPINION OF TAXABLE VALUE (Market Value)** is not valid and cannot be acted upon by the Board. Law requires completion of the form, and the Board shall not accept an incomplete form.
5. **NOTICE OF HEARING.** After filing an application, you will receive a Notice of Hearing by mail 45 days prior to the hearing. This notice is sent by the Clerk of the Board and will inform you of the dates of your appeal hearing.
6. **FAILURE TO APPEAR.** If you fail to appear at the scheduled hearing, the application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this 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.
7. **APPEAL 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 ensure that all relevant evidence is considered.
8. **STENOGRAPHIC REPORTS.** Hearings are not recorded by a stenographic reporter. However, the applicant, at his expense, may arrange to have a hearing reported by a stenographer.
9. **REQUEST FOR AUDIO RECORDED TRANSCRIPT.** All hearings for the Board are recorded. An applicant may, at his expense, request a copy or a transcript of the audio recording of the proceedings. Any such request must be made no later than sixty (60) days following the final decision by the Board. Upon receipt of a request for a copy or a transcript, the Clerk shall ascertain the approximate cost of preparing the copy or transcript and shall require the applicant to deposit an amount equal to the estimated cost of the preparation of the copy or transcript.
10. **EXCHANGE OF INFORMATION REQUEST BY APPLICANT.** At the time of filing the application, or at any time prior to 20 days before the hearing, applicants may file with the Clerk a written request for Exchange of Information upon which applicant and the Assessor intend to rely. Such request shall contain the basis of your opinion of value and the following information: (see next page)

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)

used equipment industrial obs state

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 9-16-15

Scott D Goodwin

Concord, CA

24519

NAME (Please Print)

Scott D Goodwin

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.

16 APR 15 AM 10 16

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

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

RECEIVED
APR - 4 2016
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. David L. Parmenter has properly and timely filed an application (15-009) 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: 006-043-14

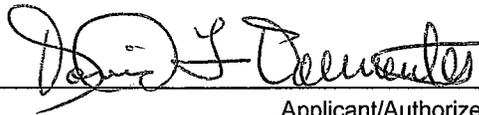
2. The full value of the above-described property is reduced to: Land: \$15,000;
Improvements: \$135,000
TOTAL: \$150,000

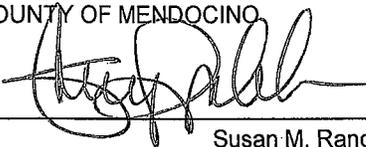
(*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Reduction in value warranted due to new information provided by taxpayer.

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 2ND day of APRIL, 2016 at SANTA ROSA, California.


Applicant/Authorized Agent

COUNTY OF MENDOCINO

Susan M. Ranochak, Assessor


Katharine L. Elliott, County Counsel

cc/ assessor



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

David L. Parmenter
330A South Main Street
Willits, CA 95490

AGENT:

RE: Assessor's Parcel No./Account No. 006-043-1400
Protest/Application No. 15-009

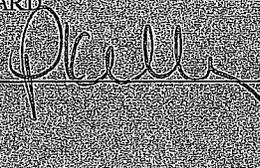
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

<p>DATE NOTICE MAILED: March 8, 2016</p>	<p>CARMEL J. ANGIO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Application for Changed Assessment Instructions <input type="checkbox"/> Application Withdrawal Form <input type="checkbox"/> 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

October 14, 2015

David L. Parmenter
330A South Main Street
Willits, CA 95490

Re: Assessment Appeal Application Received

Dear Mr. Parmenter:

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 black ink, appearing to read "Nicole French", written over a horizontal line.

Nicole French
Senior 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
2015 OCT 6 AM 11 23
EXECUTIVE OFFICE
PER _____
UKIAH CALIFORNIA



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

APPLICATION NUMBER: Clerk Use Only
15-009

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: **PARMENTER DAVID L.**
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): **330 A SOUTH MAIN ST**
 CITY: **WILLITS,** STATE: **CA** ZIP CODE: **95490** DAYTIME TELEPHONE: **(707) 327-9547** ALTERNATE TELEPHONE: **()** FAX TELEPHONE: **()**
 EMAIL ADDRESS: **davethebard@gmail.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: **[Signature]** TITLE: **OWNER** DATE: **10-5-15**

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 006-043-1400	ASSESSMENT NUMBER -	FEE NUMBER -
ACCOUNT NUMBER 826390	TAX BILL NUMBER 06342	
PROPERTY ADDRESS OR LOCATION 330 SOUTH MAIN WILLITS, CALIF		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	71738	15,000	
IMPROVEMENTS/STRUCTURES	174 221	135 000	
FIXTURES	0	0	
PERSONAL PROPERTY (see instructions)	0	0	
MINERAL RIGHTS	0	0	
TREES & VINES			
OTHER			
TOTAL	245959	150,000	
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) EXXON CONTAMINATED GROUND UNDER BUILDING

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
	SANTA ROSA CALIF	10-5-15
NAME (Please Print)	DAVID L. PARMENTER	

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

Karla McClure - Application for Changed Assessment

From: Karla McClure
To: davethebard@gmail.com
Date: 10/5/2015 9:05 AM
Subject: Application for Changed Assessment
Attachments: Assessment Appeal Application Form.pdf.pdf; Assessment Appeal Application Instructions.pdf

Good morning Mr. Parmenter:

I received your application for changed assessment. Please note however, that the application submitted was an outdated form, and cannot be accepted. I have attached the current application form for your use.

To avoid rejection of the application, a completed form must be received in our office by Tuesday, October 13, 2015.

Please do not hesitate to contact our office if you have any questions regarding this.

Best,
Karla

Karla McClure
Deputy Clerk of the Board

Mendocino County Executive Office
501 Low Gap Rd., Rm 1010
Ukiah, CA 95482
Phone: 707.463.4441
Fax: 707.463.5649
web: www.co.mendocino.ca.us



MENDOCINO COUNTY

APPLICATION FOR CHANGED ASSESSMENT

BOARD OF SUPERVISORS

2015 OCT 2 PM 1 12

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

EXECUTIVE OFFICE

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. _____
Application Received On:	_____
By:	_____

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

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.

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

1. APPLICANT'S NAME (last, first, middle initial)
PARMENTER DAVID L.

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
330A SOUTH MAIN ST

CITY <u>WILLITS</u>	STATE <u>CA</u>	ZIP CODE <u>95490</u>
DAYTIME PHONE () () ()	ALTERNATE PHONE <u>(707) 327-9547</u>	FAX NUMBER () () ()

E-MAIL ADDRESS
dave.thebard@gmail.com

2. AGENT OR ATTORNEY FOR APPLICANT

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

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

CITY	STATE	ZIP CODE
DAYTIME PHONE () () ()	ALTERNATE PHONE () () ()	FAX NUMBER () () ()

E-MAIL ADDRESS

AGENT'S AUTHORIZATION

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

PRINT NAME OF AGENCY

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

SIGNATURE OF APPLICATION/OFFICER/AUTHORIZED EMPLOYEE
David J. Parmenter

TITLE OWNER **DATE** 9-8-15

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER
006-043-1400

UNSECURED ACCOUNT/TAX BILL NUMBER
06342

PROPERTY ADDRESS OR LOCATION
330 SOUTH MAIN STREET
WILLITS, CALIF. 95490

PROPERTY TYPE:

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	71738	15,000	
MINERAL RIGHTS	0	0	
IMPROVEMENTS/STRUCTURES	174221	135000	
TREES & VINES	0	0	
FIXTURES	0	0	
PERSONAL PROPERTY	0	0	
TOTAL	245959	150,000	
PENALTIES			

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

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

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

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

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

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

B. Change in Ownership:

1. No change in ownership or other reassessable event occurred on the date of _____

2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. New Construction:

1. No new construction or other reassessable event occurred on the date of _____

2. Base year value for the new construction established on the date of _____ is incorrect.

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

E. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures exceeds market value.

1. All personal property/fixtures.

2. Only a portion of the personal property/fixtures. Attach description of those items.

F. Penalty Assessment: Penalty assessment is not justified.

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

H. Appeal after an Audit: MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.

1. Amount of escape assessment is incorrect.

2. Assessment of other property of the assessee at the location is incorrect.

I. Other: Explain below or attach explanation.
PROPERTY CONTAMINATED BY EXXON LEAK

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

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

CERTIFICATION

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

SIGNATURE <u>David J. Parmenter</u>	SIGNED AT CITY <u>SANTA ROSA</u>	STATE <u>CALIF.</u>	DATE <u>9-8-15</u>
--	-------------------------------------	------------------------	-----------------------

NAME AND TITLE (please type or print)
DAVID L. PARMENTER Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected

RECEIVED

MAR 28 2016

MENDOCINO COUNTY
ASSESSOR'S OFFICE

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2016 APR 15 AM 10 16

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION
Reduction in Assessment
2015 Tax Year

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

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 A. Dean DDS~~ WILLIAM A. GREEN DDS has properly and timely filed an application (15-011) 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):

Account Number: 059-0010826-000

2. The full value of the above-described property is reduced to: Personal Property: \$167,035

TOTAL: \$167,035

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

3. The facts upon which the aforesaid reduction in value is premised are: Reduction in value warranted due to new information provided by taxpayer.

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 23rd day of March, 2016 at Ukiah, California.

William A. Green
Applicant/Authorized Agent

COUNTY OF MENDOCINO

Susan M. Ranochak
Susan M. Ranochak, Assessor

Katharine L. Elliott
Katharine L. Elliott, County Counsel

cy assessor



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

William Green DDS
1510 Crane Terrace
Ukiah, CA 95482

RE: Assessor's Parcel No./Account No. 059-0010826-
000

Protest/Application No.: 15-011

AGENT:

Thomas Wrig Doll
Valerie G. Stone
165 Lennon Ln. Suite 200
Walnut Creek, CA 94598

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, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

DATE NOTICE MAILED:	CARMEL J. ANGLIO
March 8, 2016	CLERK OF THE BOARD
ENCLOSURES	Deputy
<input type="checkbox"/> Application for Changed Assessment Instructions	
<input type="checkbox"/> Application Withdrawal Form	



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:

William Green DDS
1510 Crane Terrace
Ukiah, CA 95482

RE Assessor's Parcel No./Account No. 059-0010826-
000

Protest/Application No. 15-011

AGENT:

Thomas Wrig Doll
Valerie G. Stone
165 Lennon Ln. Suite 200
Walnut Creek, CA 94598

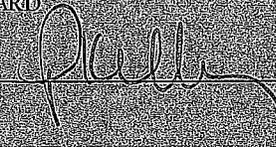
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

<p>DATE NOTICE MAILED: March 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES: <input type="checkbox"/> Application for Changed Assessment Instructions <input type="checkbox"/> Application Withdrawal Form</p>	<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

November 4, 2015

William Green, DDS
1510 Crane Terrace
Ukiah CA 95482

Re: Assessment Appeal Application Received, Application 15-011

Dear Dr. Green:

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
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TELEPHONE: (707) 463-4441
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Web: www.co.mendocino.ca.us/bos

November 4, 2015

Thomas Wirig Doll
Attn: Ms. Valerie G. Stone
165 Lennon Ln. Suite 200
Walnut Creek, CA 94598

Re: Assessment Appeal Application Received, Application 15-011

Dear Ms. Stone:

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

APPLICATION NUMBER: Clerk Use Only
15-011

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
Green, William A DDS

EMAIL ADDRESS
valeries@twdadvisors.com

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
1510 Crane Terrace

CITY Ukiah	STATE CA	ZIP CODE 95482	DAYTIME TELEPHONE (707) 467-0875	ALTERNATE TELEPHONE ()	FAX TELEPHONE (707) 462-1487
---------------	-------------	-------------------	-------------------------------------	----------------------------	---------------------------------

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Wirig, J.P.

EMAIL ADDRESS
valeries@twdadvisors.com

COMPANY NAME
Thomas, Wirig, Doll

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

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)
165 Lennon Lane, Suite 200

CITY Walnut Creek	STATE CA	ZIP CODE 94598	DAYTIME TELEPHONE (925) 939-2500	ALTERNATE TELEPHONE ()	FAX TELEPHONE (925) 953-6084
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AUTHORIZATION OF AGENT		<input type="checkbox"/> AUTHORIZATION ATTACHED	
<p>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.</p>			
<p>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.</p>			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE		TITLE	DATE
		Pres.	10/14/15

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER 645	FEE NUMBER
ACCOUNT NUMBER 059-0010826-000	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 772 S Dora Street, Ukiah CA 95482	DOING BUSINESS AS (DBA), if appropriate William A Green DDS	

PROPERTY TYPE

- | | | |
|---|--|--|
| <input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX | <input type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> POSSESSORY INTEREST |
| <input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | <input type="checkbox"/> MANUFACTURED HOME | <input type="checkbox"/> VACANT LAND |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> WATER CRAFT | <input type="checkbox"/> AIRCRAFT |
| <input checked="" type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | <input type="checkbox"/> OTHER: _____ | |

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	266,853	208,233	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
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) Machinery & Equipment for Industry for 2012 was disposed. Amount for 2012 is -0-

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)

J. P. Wirig, CPA

Whitman Creek, CA

10/14/15

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

SUSAN M. RANOGHAK, Assessor, MENDOCINO County

501 Low Gap Rd Room 1020, UKIAH, CA 95482

(707)463-4311

**F
O
R
M** **571-L**

2015

BUSINESS PROPERTY STATEMENT
DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2015

(Make necessary corrections of the printed name and mailing address.)

FILE RETURN BY April 1, 2015

OWNER WILLIAM A. GREEN D.D.S., INC.
DBA
STREET 1510 CRANE TERRACE
UKIAH, CA 95482
CITY

Amended

LOCATION OF THE PROPERTY
STREET 772 SOUTH DORA STREET
CITY UKIAH, CA 95482

Parcel no. of this location (if known)
059-0010826-000

(File a separate statement for each location)

PART I GENERAL INFORMATION		f. Enter Name and Telephone No. of authorized person to contact at location of accounting records. <u>J.P. WIRIG, 925-939-2500</u>	
COMPLETE (a) THRU (g) AS REQUESTED		g. During the period of January 1, 2014 through December 31, 2014 :	
a. Enter type of business: <u>ORTHODONTIC PRACTICE</u>		(1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
b. Enter local Telephone No. (707) <u>467-0875</u> Fax No. (707) <u>462-1487</u>		(2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
E-mail Address (optional) _____		(3) If YES to both questions (1) and (2), filer must submit form BOE-100-B, Statement of Change in Control and Ownership of Legal Entities, to the State Board of Equalization. See instructions for filing requirements.	
c. Do you own the land at this business location? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> If yes, is the name on your deed recorded as shown on this statement? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>			
d. When did you start business at this location? DATE: <u>01/01/1995</u> If your business name or location has changed from last year, enter the former name and/or location _____			
e. Enter location of general ledger and all related accounting records (incl ZIP) <u>THOMAS, WIRIG, DOLL & CO, CPAs</u> <u>165 LENNON LANE #200 WALNUT CREEK, CA 94598</u>			

PART II DECLARATION OF PROPERTY BELONGING TO YOU Attach Schedule For Any Adjustment To Cost	COST (Omit Cents) (See Instructions)	ASSESSOR'S USE ONLY	
1. Supplies	4,200		
2. Equipment (From Line 35)	274,080		
3. Equipment on lease, rent, or conditional sale to others (Attach Schedule)	0		
4. Bldgs, Bldg. Impr, and/or Leasehold Impr, Land Impr, Land (From Line 71)	63,481		
5. Construction In Progress (Attach Schedule)	0		
6. Alternate Schedule A See Instructions	0		
7.			
8.			

PART III DECLARATION OF PROPERTY BELONGING TO OTHERS - IF NONE WRITE "NONE"

(SPECIFY TYPE BY CODE NUMBER)
Report conditional sales contracts on Schedule A

	Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent
1. Leased Equipment					
2. Leased-Purchase Option Equipment					
3. Capitalized Leased Equipment					
4. Vending Equipment					
5. Other Businesses					
6. Government-Owned Property					

Tax Obligation: A. Lessor B. Lessee

9. Lessor's Name *** Please refer to the attached Declaration of Property Belonging to Others
Mailing Address

DECLARATION BY ASSESSEE

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2015.

OWNERSHIP TYPE ()	Signature of Assessee or Authorized Agent*	Date <u>1/10/14/15</u>
Proprietorship <input type="checkbox"/>	Name of Assessee or Authorized Agent*(typed or printed) J. P. WIRIG	Title CPA
Partnership <input type="checkbox"/>	Name of Legal Entity (other than DBA) (typed or printed) WILLIAM A. GREEN D.D.S., INC.	FEIN 94-2845691
Corporation <input checked="" type="checkbox"/>	Preparer Name and Address (typed or printed) J. P. Wirig 165 Lennon Lane, #200, W. C., CA 94598	Telephone (925) 939-2500 Title CPA
Other <input type="checkbox"/>		

SCHEDULE A -- COST DETAIL: EQUIPMENT Do not include property reported in Part III.

Include expensed equipment and fully depreciated items. Include sales or use tax, freight and installation costs.

Attach schedules as needed. Lines 18, 32, 33, and 45 "Prior" -- Report detail by year(s) of acquisition on a separate schedule.

Line No	Calendar Yr. of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE (Do not include Licensed Vehicles)				2. OFFICE FURNITURE AND EQUIPMENT		3. OTHER EQUIPMENT Describe		Calendar Yr. of Acq.	4. TOOLS, MOLDS DIES, JIGS		
		COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY	
11	2014	145,999								2014			
12	2013									2013			
13	2012									2012			
14	2011									2011			
15	2010									2010			
16	2009									2009			
17	2008									2008			
18	2007									Prior			
19	2006									Total			
20	2005									5a. PERSONAL COMPUTERS			
21	2004					7,900		2,178					
22	2003							1,037			COST	ASSESSOR'S USE ONLY	
23	2002	14,085				46,060		518		2014	129		
24	2001									2013	6,014		
25	2000	6,568								2012	461		
26	1999									2011			
27	1998									2010			
28	1997	41,581								2009			
29	1996									2008			
30	1995									2007			
31	1994									2006	770		
32	1993									Prior			
33	Prior									Total	7,374		
34	Total	208,233				53,960		3,733		5b. LOCAL AREA NETWORKS (LAN) EQUIPMENT AND MAINFRAMES			
35	Add TOTALS on Lines 19, 33, 34, 46 and any additional schedules. ENTER HERE AND ON PART II, LINE 2							274,080				COST	ASSESSOR'S USE ONLY
36	ASSESSOR'S USE ONLY									2014	780		
37	CLASSIFICATION	COL	FULL VALUE BASE	FULL VALUE	PERS. PROP RCLND	PERS. PROP ADJUSTMENT	PERS. PROP FULL VALUE			2013			
38	Machinery & Equipment	1								2012			
39	Office Furniture & Equipment	2								2011			
40	Tools, Molds, Dies & Jigs	4								2010			
41	Personal Computers	5a								2009			
42	LAN and Mainframe	5b								2008			
43										2007			
44	Other Equipment	3								2006			
45	Schedule B - Fixtures	-								Prior			
46	TOTALS									Total	780		

SCHEDULE B -- COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT

Attach schedules as needed. Line 69 "Prior" -- Report detail by year(s) of acquisition on a separate schedule.

Line No	Calendar Yr. of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				3. LAND IMPROVEMENTS (e.g., blacktop, curbs, fences)		4. LAND AND LAND DEVELOPMENT (e.g., fill, grading)	
		1. STRUCTURE ITEMS ONLY (See Instructions)		2. FIXTURES ONLY (See Instructions)		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY				
47	2014								
48	2013								
49	2012								
50	2011								
51	2010								
52	2009								
53	2008								
54	2007								
55	2006								
56	2005								
57	2004								
58	2003								
59	2002			63,481					
60	2001								
61	2000								
62	1999								
63	1998								
64	1997								
65	1996								
66	1995								
67	1994								
68	1993								
69	Prior								
70	Total			63,481					
71	Add TOTALS on Line 70 and any additional schedules. ENTER HERE AND ON PART II, LINE 4								63,481
72	Have you received allowances for tenant improvements for the current reporting period that are not reported above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "yes" indicate amount \$ _____								
REMARKS: _____									

571-L Declaration of Property Belonging to Others Attachment

WILLIAM A. GREEN D.D.S., INC.

LOCATION

772 SOUTH DORA STREET

1510 CRANE TERRACE

UKIAH, CA 95482

UKIAH, CA 95482

Lessor's Name:	CHOICE HEALTH	Cost/new:	145,999		
Mailing Address:	1310 MADRID ST., #101, MARCHALL MN 56258-4002	Ann. Rent:	35,462		
Description:	ICAT FLX MV	Tax Obligation:	B	Year of Acq.	2014
Lease or ID:	1848858	Type Code Number:	2	Year of Mfr.	2014

571-L Remarks Attachment

WILLIAM A. GREEN D.D.S., INC.

1510 CRANE TERRACE

UKIAH, CA 95482

772 SOUTH DORA STREET

UKIAH, CA 95482

Other Equipment

2004	STEREO EQUIPMENT	\$2,178.00
2003	STEREO EQUIPMENT	\$1,037.00
2002	TELECOM	\$518.00
<hr/>		
Total		\$3,733.00

Schedule A Remarks

PART II

LINE #11 IS CONSIDERED HIGH-TECH EQUIPMENT. LINE #11 IS ALSO INCLUDED ON LINE #9 AS LEASED EQUIPMANT IN PART III.

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

October 15, 2015

2015 OCT 22 AM 10 46

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

EXECUTIVE OFFICE
PER _____
UKIAH, CALIFORNIA

RE: William A. Green, DDS
Account Number: 059-0010826-000

To Whom It May Concern:

Attached please find the following:

1. Assessment Appeal Application
2. Amended 2015 571L
- ➔ 3. Check in the amount of \$55.00 made payable to County of Mendocino for the processing fee

The original 571L was received by the Assessor's Office on 3/13/15, but was completed with an error. The Machinery and Equipment for Industry for 2012 was disposed of in 2014 and should not have been included on the 571L for 2015. Attached is an amended 571L showing this property removed.

While the payment due on 8/31/15 in the amount of \$2,469.08 was paid it is requested that a refund be made for the disposed property.

Sincerely,

Thomas, Wirig, Doll

Enclosures: Three

RECEIVED

MAR 23 2016

MENDOCINO COUNTY
ASSESSOR'S OFFICE

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

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

1. Emani Seefeldt has properly and timely filed an application (15-013) 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):

Account Number: 094-0022960-000

2. The full value of the above-described property is reduced to: Personal Property: \$263,215*

TOTAL: \$263,215*

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

3. The facts upon which the aforesaid reduction in value is premised are: Reduction in value warranted due to new information provided by taxpayer.

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 _____ day of _____, _____ at _____, California.


Applicant/Authorized Agent

COUNTY OF MENDOCINO


Susan M. Ranochak, Assessor


Katharine L. Elliott County Counsel



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:

Emani Seefeldt

PO Box 1651

Gualala, CA 95445

RE: Assessor's Parcel No./Account No. 094-0022960

Protest/Application No.: 15-013

AGENT:

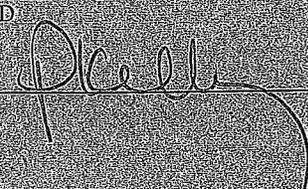
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

<p>DATE NOTICE MAILED: March 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Application for Changed Assessment Instructions <input type="checkbox"/> Application Withdrawal Form <input type="checkbox"/> 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

November 10, 2015

Mr. Emani Seefeldt
PO Box 1651
Gualala, CA 95445

Re: Assessment Appeal Application Received, Application No. 15-013

Dear Mr. Seefeldt:

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

APPLICATION NUMBER, Clerk Use Only
15-013

1. APPLICANT INFORMATION - PLEASE PRINT

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

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
PO Box 165

CITY **Gualala** STATE **CA** ZIP CODE **95445** DAYTIME TELEPHONE **(707) 521-6041** 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)

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 ASSESSMENT NUMBER **02521 15** FEE NUMBER

ACCOUNT NUMBER **094-0022960-000** TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION **Job sites in Gualala area** DOING BUSINESS AS (DBA), if appropriate **Seefeldt Tree Service**

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
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	390,500	250,000	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
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
		
NAME (Please Print) <u>Emani Seefeldt</u>		

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.

RECEIVED

APR 21 2016

MENDOCINO COUNTY
ASSESSOR'S OFFICE

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

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

1. Eusebio Macias has properly and timely filed an application (15-014) 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: 003-480-53

2. The full value of the above-described property is reduced to: Land: \$90,000;
Improvements: \$180,000
TOTAL: \$270,000

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

3. The facts upon which the aforesaid reduction in value is premised are: Reduction in value warranted due to review of comparables.
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 18 day of April, 2016 at UKIAH, California.

Eusebio Macias
Applicant/Authorized Agent

COUNTY OF MENDOCINO
Susan M. Ranochak
Susan M. Ranochak, Assessor

Katharine L. Elliott
Katharine L. Elliott, County Counsel



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:

Macias Eusebio
1361 Rose Ave
Ukiah, CA 95482

AGENT:

RE: Assessor's Parcel No./Account No. 003-480-5300
Protest/Application No. 15-014

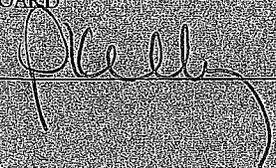
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

<p>DATE NOTICE MAILED: March 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Application for Changed Assessment 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 95522
TELEPHONE: (707) 463-7000
FAX: (707) 463-7230
Email: cob@co.mendocino.ca.gov
Web: www.co.mendocino.ca.gov

November 13, 2015

Macias Eusebio
1361 Rose Ave.
Ukiah, CA 95482

Re: Assessment Appeal Application Received

Dear Mr. Macias:

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
 15 NOV 5 PM 12 57
 EXECUTIVE OFFICE
 PER -
 CALIFORNIA



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

APPLICATION NUMBER: Clerk Use Only 15-014
EMAIL ADDRESS eusebio.macias@setzer.com

1. APPLICANT INFORMATION - PLEASE PRINT

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

Macias Eusebio

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

1361 Rose Ave

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
UKIAH	CA	95482	(707) 391-4524	(707) 391-4524	()

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 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.	<input type="checkbox"/> AUTHORIZATION ATTACHED	
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	ASSESSMENT NUMBER	FEE NUMBER
003-480-5300	4538	
ACCOUNT NUMBER	TAX BILL NUMBER	
	003-005	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
1361 Rose Ave Ukiah Ca 95482	

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	90,000		Please see Comparison from Realtystate Agent.
IMPROVEMENTS/STRUCTURES	264,000		
FIXTURES			
PERSONAL PROPERTY (see Instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	354,000	270.00	
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. *for realstate Agent*

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 _____)

- No* 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

Eusebio Macias

Ukiah, CA

11-5-15

NAME (Please Print)

Eusebio Macias

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

Client One Page - Residential

21503502 226 Laws Ave



Ukiah	95482	Sold	List Price:	\$282,500
Single Family / Detached			Orig List Price:	\$290,000
Bedrooms:	4		Selling Price:	\$265,000
Baths F/H:	2(2/0)		DOM/CDOM:	130/130
Year Built:	1955/Realist Public Rec		Fireplace:	No
Approx SF:	1100/Not Verified		Pool:	No
Lot SF/Ac:	6098/0.1400		Style:	Ranch
Sale Cond:	None			
Client Notes:			2nd Unit on Lot:	No
			Subdivision:	
			APN:	003-400-39-00
			Zoning:	
			Unit Blk Lot:	
			Senior:	No
			Blt/Rmd Green:	

[Additional Pictures](#)

Directions: South Dora to Laws, up top across from Health Center.
Marketing Rmks: I am a 4 bedroom , 2 bath home looking for new owners to love me as much as my current owners have. I have beautiful views of the Western hills in Ukiah. I have recently undergone some renovations that spruced me up and now I am yours for the taking.

TIC:	No	PUD:	No	Com Int Dev:	No	Probate Sale:	No
On Market Date:	02/19/15	Contingent Date:	05/19/15	Pending Date:	06/29/15	Off Mkt Date:	
COE Date:	06/29/15	DOM/CDOM:	130/130			Selling Price:	\$265,000
District:		Elem:		Jr/Middle:		High:	
HOA:	No	Amount:	\$0.00 /	Fee Incl:			
Restrictions:		Type:		Furnished:		Max Lse Mos:	
Current Rent:	\$0.00			Min Lse Mos:			
Requirements:							

Features

#Gar/CP Spaces:	0 / 1	#Off St Spaces:	2	Gar/Prkg:	
Kitchen:				Lot Desc:	Level
Com/Rec Area:				Other Rooms:	Converted Garage
Exterior:	Wood Siding			Oth Structures:	Shed(s)
Fireplaces:				Pool Type:	
Fixer:				Roof:	
Floors:				Sewer/Septic:	Sewer Public
Foundation:				Utilities:	Cable TV Available,Gas Water Heater,Internet Available
Heat/Cool:	Ceiling Fan(s),Central Air,Central Heat			Views:	Mountains
Laundry App:	220 V			Water Source:	Water Public
Levels/Stories:	1 Story				

Presented By: Celeste Rodriguez CA BRE License #01899656, 707-272-5549
 Coldwell Banker Mendo Realty CA BRE License #01141891, 707-462-5400
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Client One Page - Residential

21519118 1363 Rose Ave



[Additional Pictures](#)

Ukiah	95482	Sold	List Price:	\$289,900
Single Family / Detached		Orig List Price:	\$289,900	
Bedrooms:	3	Selling Price:	\$267,500	
Baths F/H:	2(2/0)	DOM/CDOM:	23/23	
Year Built:	Unknown	Fireplace:	Yes	
Approx SF:	1326/Not Verified	Pool:	No	
Lot SF/Ac:	7231/0.1660	Style:	Contemporary	
Sale Cond:	None			
Client Notes:		2nd Unit on Lot:	No	
		Subdivision:		
		APN:	003-480-52	
		Zoning:		
		Unit Blk Lot:		
		Senior:	No	Blt/Rmd Green:
Cross Street:		Beacon Ln		
		TBrosMap:		

Directions: Dora St to Beacon, right on Beacon to Rosa Ave. Corner of Beacon and Rose
Marketing Rmks: Comfortable 3 bedroom, 2 bath contemporary home on corner lot. Living room with fireplace, separate family room, remodeled bathroom, central heating and cooling, hardwood flooring and vinyl windows. Exterior features include comp shingle roofing, covered patio with brick pavers, landscaped yard areas and detached 2 car garage with additional storage. Enjoyed by the same family for over 40 years and ready for new beginnings!!

TIC:	No	PUD:	No	Com Int Dev:	No	Probate Sale:	No
On Market Date:	08/04/15	Contingent Date:	08/10/15	Pending Date:	08/27/15	Off Mkt Date:	
COE Date:	09/25/15	DOM/CDOM:	23/23			Selling Price:	\$267,500
District:	Ukiah	Elem:	Nokomis	Jr/Middle:	Pomolita	High:	Ukiah
HOA:	No	Amount:	\$0.00 /	Fee Incl:			
Restrictions:							
Current Rent:	\$0.00	Type:		Furnished:			
Requirements:				Min Lse Mos:		Max Lse Mos:	

Features

#Gar/CP Spaces:	2 / 0	#Off St Spaces:		Gar/Prkg:	2 Car
Kitchen:	Cntr Laminate,Cooktop Stove,Dishwasher Incl.,Double Oven Incl.,Hood Over Range			Lot Desc:	Level
Com/Rec Area:				Other Rooms:	None
Exterior:	Brick,Wood Siding			Oth Structures:	None
Fireplaces:	Gas Starter,Living Room			Pool Type:	
Fixer:				Roof:	Composition,Metal,Shingle
Floors:	Laminate,Part Carpet,Part Hardwood,Vinyl/Linoleum			Sewer/Septic:	Sewer Public
Foundation:	Concrete Perimeter			Utilities:	Cable TV Available,Natural Gas,PG&E
Heat/Cool:	Central Air,Central Heat,Natural Gas			Views:	Mountains
Laundry App:	Hookups only			Water Source:	Water Private
Levels/Stories:	1 Story				

Presented By: Celeste Rodriguez CA BRE License #01899656, 707-272-5549
 Coldwell Banker Mendo Realty CA BRE License #01141891, 707-462-5400
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Client One Page - Residential

21417541 53 Betty St



[Additional Pictures](#)

Ukiah	95482	Sold	List Price:	\$275,000
Single Family / Detached		Orig List Price:	\$319,000	
Bedrooms:	3	Selling Price:	\$275,000	
Baths F/H:	2(2/0)	DOM/CDOM:	221/221	
Year Built:	Unknown	Fireplace:	Yes	
Approx SF:	1543/Not Verified	Pool:	No	
Lot SF/Ac:	9583/0.2200	Style:	Ranch	
Sale Cond:	None			
Client Notes:		2nd Unit on Lot:	No	
		Subdivision:		
		APN:	003-572-03-00	
		Zoning:		
		Unit Blk Lot:		
		Senior:	Bl/Rmd Green:	

Cross Street: Marlene Street

TBrosMap:

Directions: Waugh Lane to Cooper Lane to Betty Street.

Marketing Rmks: Property is NOT in the flood plain. Take a look at this great family home with good floor plan. Home features 3 bedrooms and 2 baths with open beamed ceilings, fireplace, dining room living room and family room. Large laundry room built into portion of the garage. Owners states roof is 5+/- years old, dual pane windows, central heat & air, covered deck & sprinkler system.

TIC:	No	PUD:	No	Com Int Dev:	No	Probate Sale:	No
On Market Date:	07/28/14	Contingent Date:	01/20/15	Pending Date:	03/06/15	Off Mkt Date:	
COE Date:	03/06/15	DOM/CDOM:	221/221			Selling Price:	\$275,000
District:	Ukiah	Elem:	Oak Manor	Jr/Middle:	Pomolita	High:	Ukiah High
HOA:	No	Amount:	\$0.00 /	Fee Incl:			
Restrictions:							
Current Rent:	\$0.00	Type:		Furnished:	None	Max Lse Mos:	
Requirements:				Min Lse Mos:			

Features

#Gar/CP Spaces:	1 / 0	#Off St Spaces:		Gar/Prkg:	3 Car,Garage,Auto Door,Covered,Deck(s),Remote
Kitchen:	Dishwasher Incl.,Disposal Incl,Gas Range Incl.,Hood Over Range,Refrigerator Incl.,Self-Clean Oven Incl,Skylight(s)			Lot Desc:	Level,City,Regular
Com/Rec Area:				Other Rooms:	Other
Exterior:	Wood Siding			Oth Structures:	Shed(s)
Fireplaces:	Living Room			Pool Type:	
Fixer:				Roof:	Composition
Floors:	Parquet,Vinyl/Linoleum,W/W Carpet			Sewer/Septic:	Sewer Public
Foundation:	Concrete Perimeter			Utilities:	Cable TV Available,DSL Available,Gas Water Heater,Int
Heat/Cool:	Central Air,Central Heat,Gas,Natural Gas			Views:	Mountains
Laundry App:	Electric,Gas,In Laundry Room			Water Source:	Water Public
Levels/Stories:	1 Story				

Presented By: Celeste Rodriguez CA BRE License #01899656, 707-272-5549
 Coldwell Banker Mendo Realty CA BRE License #01141891, 707-462-5400
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ASSESSMENT APPEALS BOARD
APPLICATION POSTPONEMENT

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

APPLICATION POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice. The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

Should you wish to request a postponement for an Assessment Appeal hearing, please notify the Executive Office promptly by completing and returning this form to:

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

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

I hereby request a continuance of the following application(s) for changed assessment:
 (To be completed by Applicant)

NAME Robert R. Caccamo

ADDRESS 11990 Leafwood Drive
Mendocino, Ca 95460

APN/ACCOUNT No./ 118.290-7000

TAX YEAR PROTESTED 2014 - 2016 TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL
 OTHER: _____

PROTEST/APPLICATION No. 14-030

DATE: 3-30-2016

Robert Caccamo
 APPLICANT'S SIGNATURE (Original Required)



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:

Robert R. Caccamo
21005 Company Ranch Road
Fort Bragg, CA 95437

AGENT:

RE: Assessor's Parcel No./Account No. 118-290-7000
Protest/Application No. 14-030

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, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

DATE NOTICE MAILED: March 8, 2016	CARMEL J. ANGELIO CLERK OF THE BOARD
ENCLOSURES: <input type="checkbox"/> Application for Changed Assessment Instructions <input type="checkbox"/> Application Withdrawal Form <input type="checkbox"/> Application Postponement Form	Deputy



MENDOCINO COUNTY APPLICATION FOR CHANGED ASSESSMENT

2014 NOV 14 AM 11:22

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

EXECUTIVE OFFICE

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.	14030
Application Received On:	11/14/14
By:	Dickman Purchase

C: Assessor w/ Attachments

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

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

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

1. APPLICANT'S NAME (last, first, middle initial)
Caccamo, Robert R.
STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
21005 Company Ranch Rd
CITY Fort Bragg STATE Ca ZIP CODE 95437
DAYTIME PHONE 707 964 6700 ALTERNATE PHONE () FAX NUMBER ()
E-MAIL ADDRESS olga.caccamo@yahoo.com

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

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

3. PROPERTY IDENTIFICATION INFORMATION
SECURED ASSESSOR'S PARCEL NUMBER
719-290-7000
UNSECURED ACCOUNT/TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION
11990 Leafwood Mendocino, CA 95460

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>225,000</u>	<u>150,000</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	<u>332,240</u>	<u>175,000</u>	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
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 2014-2015
 Roll Change/Escapes 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 _____ is incorrect.
 C. New Construction:
 1. No new construction or other reassessable event occurred on the date of _____
 2. Base year value for the new construction established on the date of _____ is incorrect.
 D. Calamity Reassessment: Assessor's reduced valued is incorrect for property damaged by misfortune or calamity.
 E. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures exceeds market value.
 1. All personal property/fixtures.
 2. Only a portion of the personal property/fixtures. Attach description of those items.
 F. Penalty Assessment: Penalty assessment is not justified.
 G. Classification: Assessor's classification and/or allocation of value of property is incorrect.
 H. Appeal after an Audit: MUST include description of each property issues being appealed, and your opinion of value. Please refer to instructions.
 1. Amount of escape assessment is incorrect.
 2. Assessment of other property of the assessee at the location is incorrect.
 I. Other: Explain below or attach explanation.

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

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

CERTIFICATION
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge and belief and I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property—"The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. _____ who has been retained by the applicant and has been authorized by that person to file this application.
SIGNATURE Robert Caccamo SIGNED AT Fort Bragg, CA CITY STATE DATE 11/11/2014
NAME AND TITLE (please type or print)
Robert Caccamo Owner Agent Attorney Spouse Registered Domestic Partner Child Parent Person Affected

Robert Caccamo
21005 Company Ranch Road
Fort Bragg, Ca. 95437

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2014 NOV 14 AM 11 22

EXECUTIVE OFFICE

PER _____
UKIAH, CALIFORNIA

October 17, 2014

Mendocino County Tax Assessor
501 Low Gap Road
Ukiah, Ca 95482-3738

RE: PARCEL NUMBER 118-290-7000
11990 LEAFWOOD, MENDOCINO, Ca.

I am writing in regards to the tax assessment and cash value placed on our property. The property is located in the Surfwood Subdivision. Surfwood subdivision is divided into five units; Surfwood-0, Surfwood-1, Surfwood-2, Surfwood-3, and Surfwood-4. Our property is 1 of 3 properties located in Surfwood-0.

The three closest houses (see attached Plot Map) that have sold within the past three years are as follows:

1. The house directly in front and below ours (44900 Baywood) sold in June 2012 for \$300,000. This house is in Surfwood-0
2. The house just across the street from us and at our approximate elevation (44891 Baywood) sold in June 2011 for \$442,000. This house is in Surfwood-4.
3. A newly constructed house just South of us at a much higher elevation with an ocean view (44860 Baywood) sold in April 2011 for \$620,000. This house is in Surfwood-4.

The two closest unimproved properties (see attached plot map) that are currently for sale are as follows:

4. The lot directly above us, at a higher elevation, was purchased approximately 6 years ago for \$340,000. It is now for sale and has been for over a year for \$215,000, with no prospective buyers. This lot is in Surfwood-0.
5. The lot across the street 44861 Baywood is currently listed at \$139,000. This lot is in Surfwood-4

Caccamo, Robert

11990 Leafwood, Mendocino, Calif 95460

We purchased our lot in 2006 at the height of the real estate frenzy. We paid \$350,000 for our lot, which in hindsight, was a huge mistake. Our house is still under construction and has not had framing, rough electrical or rough plumbing inspections. Our home is owner builder without bank financing. Our project has been going on for 7 years. I have built this house, for the most part, by myself with the help of family and friends. Virtually all materials have been purchased as bargains, below market value. I am a 67 years old building contractor. I was effectively put out of business by the economic downturn of 2008. I intended this to be my final residence, however, if your assessment is imposed I will be forced to sell this house when it is finally completed. This sale will of course reflect the true market value, which based on the evidence, would be between \$400,000 and \$600,000.

Respectfully,



Robert Caccamo

P.S. It's my understanding that I have until November 30th, to appeal if I am not satisfied with the response to this "Informal Request". Since I'm not sure I will have a response from the Assessor by that date, I have requested the County Clerk to send me an Appeal Application which I will return before November 30th to preserve my rights.

ADDENDUM

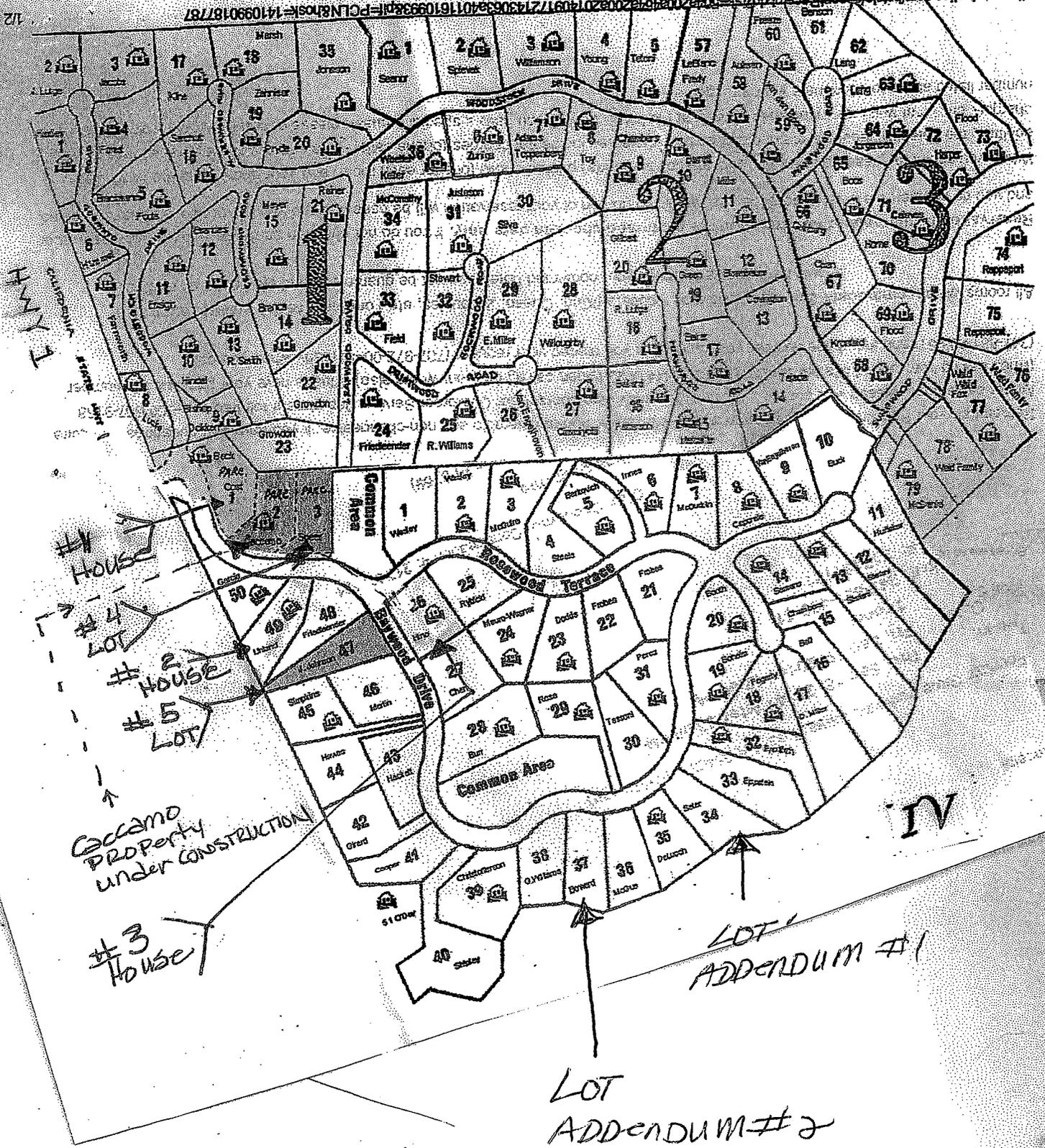
Since this attached letter dated October 17, 2014, I have checked real estate listing for properties with better ocean views near our property and found the following:

Vacant lots:

1. 44731 Baywood Drive Mendocino, Ca
Listing price \$174,580
****Days on market: 366**

2. 44751 Baywood Dr Mendocino, Ca
Listing price \$149,000
****Days on market 596**

3.
44861 Baywood Drive Mendocino, Ca
Listing price: \$139,000
****Days on market 437**



Cocamo
Property
under construction

#3
House

LOT 1
ADDENDUM #1

LOT
ADDENDUM #2

IV



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APELLANT:

Michael F. Garrison

PO Box 727

Albion, CA 95410

RE: Assessor's Parcel No/Account No. 123-300-05

Protest/Application No. 15-001

AGENT:

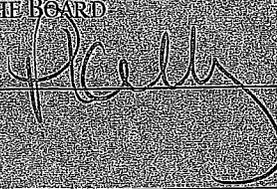
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

DATE NOTICE MAILED: March 8, 2016	CARMEL J. ANGELO CLERK OF THE BOARD
ENCLOSURES: <input type="checkbox"/> Application for Changed Assessment Instructions <input type="checkbox"/> Application Withdrawal Form <input type="checkbox"/> Application Postponement Form	Deputy 

Director of the Board
 01 Low Gap Rd., Rm. 1090
 Ukiah, California 95482
 Phone: (707) 463-4221

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

Application Received On: 7/30/15
 By: [Signature] 15-001

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

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTIONS OR 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 I or at the time of the hearing. Failure to provide information the assessor considers necessary may result in the continuance of the hearing.

APPLICANT'S NAME (last, first, middle initial)
GARRISON MICHAEL F

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
PO BOX 727

CITY ALBION STATE CA ZIP CODE 95410

DAYTIME PHONE 707 9370777 ALTERNATE PHONE () FAX NUMBER ()

EMAIL ADDRESS
mf.garrison@GMAIL.com

AGENT OR ATTORNEY FOR APPLICANT

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER
123-300-05

UNSECURED: ACCOUNT/TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
2000 N. HWY 1
ALBION, CA 95410

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

EMAIL ADDRESS

PROPERTY TYPE:

Single-Family Residence/Condo/Townhouse

Apartments (Number of Units _____)

Commercial/Industrial Vacant Land

Agricultural Other _____

Business Personal Property/Fixtures

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

4. VALUE	A VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>344335</u>	<u>344335</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	<u>805665</u>	<u>449270</u>	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	<u>1,150,000</u>	<u>793605</u>	
PENALTIES			

AGENT'S AUTHORIZATION

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

PRINT NAME OF AGENT AND AGENCY

I 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
[Signature]

TITLE owner DATE 7/29/2015

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 2015

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

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

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 "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. 2015
- B. Change in Ownership:
 - 1. No change in ownership or other reassessable event occurred on the date of _____
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. New Construction:
 - 1. No new construction or other reassessable event occurred on the date of _____
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- D. Calamity Reassessment: Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. Penalty Assessment: Penalty assessment is not justified.
- G. Classification: Assessor's classification and/or allocation of value of property is incorrect.
- H. Appeal after an Audit: MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. Other: Explain below or attach explanation.

WRITTEN FINDINGS OF FACTS (\$ _____ per _____) Are requested Are not requested

MICHAEL F. GARRISON

2000 Shoreline Highway

P.O. Box 727

Albion, CA 95410

Tel. (707) 937-0777

Email: mfgarrison.inc@gmail.com

July 29, 2015

County of Mendocino
Clerk of the Board

RE: APN. 123-300-05 / 2015 -2016 assessment

This appeal is to challenge the valuation of the improvements to the above referenced parcel. I will appreciate an "exchange of information" in effort to facilitate resolution.

Regards,

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Michael Garrison

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

08/26/15

Mr. Michael Garrison
PO Box 727
Albion, CA 95410

Re: Application for Changed Assessment Received/APN: 123-300-005 and 567-78-5217

Dear Mr. Garrison:

The Executive Office has received and accepted your *Application for Changed Assessment* 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 McClure".

Karla McClure
Deputy Clerk of the Board

Enclosure



ASSESSMENT APPEALS BOARD

HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

APRIL 25, 2016 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Michael F. Garrison

PO Box 727

Albion, CA 95410

RE: Assessor's Parcel No./Account No. 123-300-05

Protest/Application No. 15-002

AGENT:

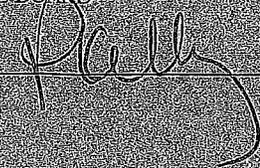
Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, April 25, 2016, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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

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

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

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

<p>DATE NOTICE MAILED: March 8, 2016</p>	<p>CARMEL J. ANGELO CLERK OF THE BOARD</p>
<p>ENCLOSURES:</p> <ul style="list-style-type: none"> ▪ Application for Changed Assessment 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

08/26/15

Mr. Michael Garrison
PO Box 727
Albion, CA 95410

Re: Application for Changed Assessment Received/APN: 123-300-005 ~~XXXXXXXXXX~~

Dear Mr. Garrison:

The Executive Office has received and accepted your *Application for Changed Assessment* 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 McClure".

Karla McClure
Deputy Clerk of the Board

Enclosure

MICHAEL F. GARRISON

2000 Shoreline Highway
P.O. Box 727
Albion, CA 95410
Tel. (707) 937-0777
Email: mfgarrison.inc@gmail.com

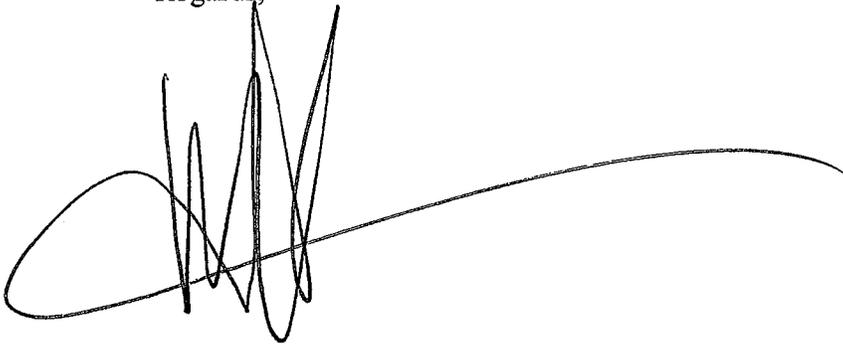
July 29, 2015

County of Mendocino
Clerk of the Board

RE: APN. 123-300-05 / 2014 -2015 assessment

This appeal is to challenge the valuation of the improvements to the above referenced parcel. I will appreciate an "exchange of information" in effort to facilitate resolution.

Regards,

A handwritten signature in black ink, consisting of several vertical strokes and a large, sweeping horizontal stroke that curves back to the left.

Michael Garrison

Clerk of the Board
01 Low Gap Rd., Rm. 1090
Alhambra, 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.

Application Received On: 7/30/15
By: AMC 15-002

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

PLEASE TYPE OR PRINT IN INK—SEE INSTRUCTIONS OR 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.

APPLICANT'S NAME (last, first, middle initial)
GARRISON MICHAEL F

STREET ADDRESS/P.O. BOX NUMBER (MUST be applicant's mailing address)
PO BOX 727

CITY ALBION **STATE** CA **ZIP CODE** 95410

DAYTIME PHONE 707 937 0777 **ALTERNATE PHONE** () **FAX NUMBER** 707 937 0777

E-MAIL ADDRESS
mf.garrison.1nc@gmail.com

AGENT OR ATTORNEY FOR APPLICANT

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER
~~27-300-05~~ 123-300-05

UNSECURED: ACCOUNT/TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
2000 N. HIGHWAY 1
ALBION, CA 95410

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

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

CITY ALBION **STATE** CA **ZIP CODE** 95410

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

E-MAIL ADDRESS

PROPERTY TYPE:

Single-Family Residence/Condo/Townhouse
 Apartments (Number of Units)
 Commercial/Industrial Vacant Land
 Agricultural Other
 Business Personal Property/Fixtures

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	329 468	329 468	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES	670 532	329 972	
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	1000000	659440	
PENALTIES			

AGENT'S AUTHORIZATION

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

PRINT NAME OF AGENT AND AGENCY

I 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
[Signature]

TITLE OWNER **DATE** 7/29/2015

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

Regular Assessment — Value as of January 1 of the current year

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

Roll Change/Escape Assessment/Calamity Reassessment **ROLL YEAR**
 Attach 2 copies of Notice or Tax Bill
 Date of Notice or Tax Bill JUNE 3, 2015 2014-15

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. 2014
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 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. Other:** Explain below or attach explanation.

WRITTEN FINDINGS OF FACTS (\$ per) Are requested Are not requested



SHARI L. SCHAPMIRE
TREASURER-TAX COLLECTOR
551 Low Gap Road, Room #1080
Ukiah, CA 95482

www.co.mendocino.ca.us/tax

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

Corrected Bill

2014 - 2015

PROPERTY INFORMATION	
ASSESSMENT NUMBER: 441384	TAX RATE AREA: 104-214
PARCEL NUMBER: 123-303-0501	ACRES: 13.00
LOCATION: 2300 RD HWY 1 AL	
LIEN DATE OWNER: GARRISON MICHAEL F TTEE	

SEE REVERSE FOR IMPORTANT INFORMATION
Please Bring Extra Bill When Paying in Person.
Your Cancelled Check is Your Best Receipt.

GARRISON MICHAEL F TTEE
PO BOX 127
ALBION CA 95410-0127

CREDIT CARD OR ELECTRONIC CHECK PAYMENT
BY PHONE: 1-800-817-2378
OR BY INTERNET VISIT www.officialpayments.com
(Restrictions of fees may apply - see reverse)

TELEPHONE NUMBERS	
Tax Collection	(707) 234-6878
Address Change	(707) 234-6880
Exemptions	(707) 234-6801
Assessed Values	(707) 234-6800
Tax Rates	(707) 234-6802
Personal Property	(707) 234-6818

COUNTY VALUES AND EXEMPTIONS		
VALUE DESCRIPTION		VALUE
LAND		329,408
IMPROVEMENTS		370,632
PERSONAL PROPERTY		
HOMEOWNERS EXEMPTION		
OTHER EXEMPTION		
NET ASSESSED VALUE		700,040

VOTER APPROVED TAXES, LOCAL AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707) 234-6882	COUNTY WIDE BASE TAX	1.000	7,000.40
(707) 234-6880	REDWOODS JC HOSP	0.13	91.00
(707) 661-1234	MENDOCINO COAST HOSP	0.13	91.00
(707) 637-5555	MENDOCINO UNIF BOND	0.00	560.00
(707) 637-3228	MENDOCINO UNIF MAINT		70.00
(707) 637-5555	ALBION LITTLEVALE FIRE		80.00
		DIRECT CHARGE	
		DIRECT CHARGE	

Mailed 9/16

* Corrected Bill * Adjusted Tax Bill Order of the Board of Supervisors * Corrected Bill *		
DUE AND PAYABLE ON 11/1/2014	DUE AND PAYABLE ON 2/1/2015	TOTAL TAXES
1ST INSTALLMENT \$ 3,026.00	2ND INSTALLMENT \$ 3,926.00	\$ 7,352.00
DELINQUENT AFTER 12/10/2014	DELINQUENT AFTER 4/10/2015	

SALE DATE	APN	SITUS	SALE PRICE	IMPROVEMENT VAL	SQ.FT.	VALUE/SF
3/20/2014	121-050-23	6300 Highway 1, Little River	\$800,000	\$301,362	3850	\$78.28
9/19/2013	119-050-53	15381 Seadrift Ave, Caspar	\$525,000	\$250,000	2800	\$89.29
12/26/2013	069-231-42	22800 Highway 1, Fort Braç	\$540,000	\$328,000	3,000	\$109.33
average value per Sq. Ft.						\$92.30
123-300-05	2000 N. Highway 1, Albion				3575	\$92.30
						\$329,972