

# ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

Board Meeting -- January 29, 2024 -- 9am

COUNTY ADMINISTRATION CENTER BOARD CHAMBERS, ROOM 1070 501 Low Gap Road Ukiah, CA 95482 (707) 463 4441

# AGENDA

# Zoom Webinar ID: 897 5870 9447

# 1. OPEN SESSION - CALL TO ORDER

- 1a) Roll Call
- 1b) Confirm Agenda Amendments
- 1c) Announce Order of Proceedings

# 2. APPROVAL OF WITHDRAWN APPLICATIONS

Case #	Applicant/Agent/Prop Type	APN/Situs
23-0001 5/2/2023	Brad A Ingram TTEE Kirsten L Ingram TTEE	01271003 01271003
Withdraw Received	Vacant Land	Redwood Valley
	Decline in Value: The Assessor's roll value exceeds the ma Other	arket value as of the lien date.
	Current Status: Noticed for Hearing	
23-0002 6/12/2023	Yokum, Jeffrey A	0071201700 1490 Baechtel Rd.
Withdraw Received	Single Fam Res/Condo/Townhouse	Willits
	Other	
	Current Status: Noticed for Hearing	

# 2. APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs
23-0003 6/12/2023	Yokum, Jeffrey A	0071201700 1490 Baechtel Rd.
Withdraw Received	Single Fam Res/Condo/Townhouse	Willits
	Other	
	Current Status: Noticed for Hearing	
23-0004 6/12/2023	Yokum, Jeffrey A	0071201700 1490 Baechtel Rd.
Withdraw Received	Single Fam Res/Condo/Townhouse	Willits
	Change in Ownership-Base year value is incorrect.	
	Current Status: Noticed for Hearing	
23-0005	Sullivan, Patricia E.	01732010
7/12/2023 Withdraw Received	Michael Wyatt Consulting Vacant Land	33450 Pacific Way Fort Bragg
	Change in Ownership-No reassessable event occurred.	
	Current Status: Noticed for Hearing	
23-0006 7/12/2023 Withdraw Received	Sullivan, Patricia E. Michael Wyatt Consulting Single Fam Res/Condo/Townhouse	01732001 33605 Pacific Way Fort Bragg
	Change in Ownership-No reassessable event occurred.	
	Current Status: Noticed for Hearing	

# 3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

# 4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

# 5. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

Case #	Applicant/Agent/Prop Type	APN/Situs
23-0007 7/12/2023	Gilley, Gary	1261401900 1530 Navarro Bluff Road
	Vacant Land	Albion
	Other	
	Current Status: Noticed for Hearing	

# 6. OTHER BUSINESS

- 6a) Approval of Minutes of October 30, 2023 Meeting and December 18, 2023 Special Meeting
- 6b) Public Expression
- 6c) Matters from Staff
- 6d) Announcements
- 6e) Confirm Date of Next Meeting April 29, 2024
- 6f) Adjournment

ASSESSMENT APPEAL APPLICAT				COUNTY OF MENDOCINO
This form contains all of the requests for that are required for filing an application assessment. Failure to complete this applicat in rejection of the application and/or denial of Applicants should be prepared to subr information if requested by the assessor or the hearing. Failure to provide information a	for changed ion may result of the appeal. nit additional at the time of		501	Low Gap Road • Room 1 Ukiah, California 95482 TELEPHONE: (707) 463-4227 FAX: (707) 463-7237
the appeals board considers necessary may				
continuance of the hearing or denial of the a attach hearing evidence to this application	ppeal. <b>Do not</b>			IBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE	PRINT	and the second second	23-0	001
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU COO A ENGYMM TTEE MAILING ADDRESS OF APPLICANT (STREET ADDRESS ( 1541 PONDERO SA Way	Rivsten L Zugram	TTEÊ	email address derdudes	-8 @ gmaic. coh
Redwood Valley da	STATE ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHON	NE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS	TORNEY, OR RELATIVE O			
			1	C. D. S. C.
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST	T, MIDDLE INTITAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	C. Chinese and the possible		al the second	
СІТҮ	STATE ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHOR	NE FAX TELEPHONE
attorney as indicated in the Certification s applicant is a business entity, the agent's The person named in Section 2 above is h enter in stipulatio SIGNATURE OF APPLICANT, OFFICER, OF AUTHORIZED	authorization must be sign nereby authorized to act as n n agreements, and otherwis	ed by an officer or au ny agent in this applie e settle issues relatin TITLE	nthorized employee of a cation, and may inspec ng to this application.	the business. ct assessor's records,
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THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)			
5. TYPE OF ASSESSMENT BEING APPEALED 🛛 Check only one. See	instructions for filing p	eriods	
□ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	E CURRENT YEAR		
SUPPLEMENTAL ASSESSMENT			
*DATE OF NOTICE: 4 114 2023 ROLL YEAR: K	2022		
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAM	TY REASSESSMENT	PENALTY ASS	SESSMENT
*DATE OF NOTICE: _ **ROLL YEAR:			
*Must attach copy of notice or pill, where applicable **Eac	h roll year requires a sep	parate application	
6. REASON FOR FILING APPEAL (FACTS) See instruct If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are as			filing this application.
		ensed wrom	
☑ The assessor's roll value exceeds the market value as of Janua B. CHANGE IN OWNERSHIP	ary 1 of the current year.	Valley B	fease loss?
1. No change in ownership occurred on the date of	<u> </u>		
$\square$ 2. Base year value for the change in ownership established on	the date of	is incorre	ct.
C. NEW CONSTRUCTION			
1. No new construction occurred on the date of			
$\Box$ 2. Base year value for the completed new construction establis	hed 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			
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's valu	e of personal property ar	nd/or fixtures exceed	ds market value.
☐ 1. All personal property/fixtures.	- 1' 'A		
2. Only a portion of the personal property/fixtures. Attach descr	ption of those items.		
F. PENALTY ASSESSMENT Penalty assessment is not justified.			
			A Carlos
□ 1. Classification of property is incorrect.			
2. Allocation of value of property is incorrect (e.g., between land	l and improvements).		
H. APPEAL AFTER AN AUDIT. Must include description of each prop	erty, issues being appeal	led, and your opinio	n of value.
1. Amount of escape assessment is incorrect.			
□ 2. Assessment of other property of the assessee at the location			
I. OTHER The new Assessment Explanation (attach sheet if necessary)		higher l	lacue than
IN PLOTOTY	is worth.		
7. WRITTEN FINDINGS OF FACTS ( \$ per ) Are requested.	an the weather as a		
	for a more than a	and for the for	the state of the
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions.	A spense If	
CERTIFICAT	ION		
I certify (or declare) under penalty of perjury under the laws of the State of (		a and all information	hereon including any
accompanying statements or documents, is true, correct, and complete to th	e best of my knowledge a	nd belief and that I a	m (1) the owner of the
property or the person affected (i.e., a person having a direct economic inter- agent authorized by the applicant under item 2 of this application, or (3) an			
Number, who has been retained by the applicant and			
SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)		DATE
► BART	Redwood Vac	Les Co	5-3-2023
NAME Please Print)		1 ~	
Brad Zhgram			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			LNOUN AFFECTED

#### BOE-67-A (P1) REV. 06 (05-19)

#### NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

### Katrina Bartolomie Mendocino County Assessor

501 Low Gap Road., Room #1020 Ukiah, CA 95482 assr@mendocinocounty.org (707) 234-6800 www.mendocinocounty.org/acr

### BRAD A INGRAM TTEE KIRSTEN L INGRAM TTEE 1541 PONDEROSA WAY REDWOOD VALLEY CA 95470

DATE OF NOTICE: 04	/14/2023	Assessor's Parcel Number: 0127100300	10.00
		Situs Address: NONE	1
Date of Change of Ownership or Completion of New Constru			

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

#### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

	2021			2022			
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	
LAND	28,478	216,000	187,522	29,047	216,000	186,953	
IMPROVEMENTS			0			(	
TAXABLE VALUE	28,478 ·	216,000	187,522	29,047	216,000	186,953	
EXEMPTIONS		· · · · · · · · · · · · · · · · · · ·					
HOMEOWNERS	0	0	0	0	0	(	
OTHER	0	0	0	0	0		
NET TOTAL	28,478	216,000	187,522	29,047	216,000	186,953	

### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

#### BOE-67-A (P1) REV. 06 (05-19)

#### EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice to receive the full amount of exemption for which you are eligible.

#### YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An Assessment Appeal Application form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at (707) 463-4221.

#### APPEAL FILING DEADLINES

#### [For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, a formal appeal may be filed within 60 days after the date of this notice (printed on the other side) or the postmark date for the notice, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

#### **ADDITIONAL APPEAL RIGHTS**

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. Any reduction made as the result of such an appeal will, however, apply only to the assessment years for which the appeal is filed and assessment years thereafter; neither the supplemental assessment for the values for assessment years prior to the year for which the appeal was initially filed would be reduced.

#### EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (707) 234-6800 for further information.



# **COUNTY OF MENDOCINO** Assessment Appeals Board

501 Low Gap Rd. Room 1010 Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org Website: www.mendocinocounty.org Office: (707) 463-4441 Fax: (707) 463-5649

# **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

Attn: Atlas Pearson, Senior Deputy Clerk of the Board

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

NAME: Brad A Ingram TTEE Kirsten L Ingram TTEE

ADDRESS:

APN/ACCOUNT NO.: 012-710-03

TAX YEAR PROTESTED: 2022

TYPE OF ASSESSMENT: 🗌 REGULAR 🗹 SUPPLEMENTAL 🗌 OTHER: \_\_\_\_\_

PROTEST/APPLICATION NO.: 23-0001

DATE: 06/23/2023

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/	
	KIS
	APPLICANT'S SIGNATURE (Original Required)
1	

BOE-305-AH (P1) REV.08 (01-15) <b>ASSESSMENT APPEAL APPLICATION</b> This form contains all of the requests for that are required for filing an application of assessment. Failure to complete this application in rejection of the application and/or denial of Applicants should be prepared to submin information if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may continuance of the hearing or denial of the app	information or changed n may result the appeal. t additional the time of the hearing result in the			501	COUNTY OF MENDOCINO SSESSMENT APPEALS BOARD Low Gap Road • Room 1010 Ukiah, California 95482 FELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this application.					BER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSH	RINT			EMAIL ADDRESS	02
Yokum Jeffrey A Mailing address of Applicant (Street Address of 1490 Baechter	р.о. вох)			jeff O yok	ums body shop. rom
uillits	CA 95490		ME TELEPHONE 7)39/-80	ALTERNATE TELEPHO	NE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST,		OF APPI	ICANT if app	EMAIL ADDRESS	TATION IS OPTIONAL)
COMPANY NAME					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
CITY	STATE ZIP CODE	DAYTI	ME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E  3. PROPERTY IDENTIFICATION INFORMAT VES NO Is this property a single	uthorization must be sig reby authorized to act as agreements, and otherw MPLOYEE FION 9-family dwelling that is occ	gned by a s my agen vise settle	n officer or au nt in this appli issues relatir TITLE	ithorized employee of cation, and may inspe ng to this application.	the business. ct assessor's records, DATE
ENTER APPLICABLE NUMBER FROM YO				[	
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBE			FEE NUMBER	
PROPERTY ADDRESS OR LOCATION					
1490 Barchtel Rd.	Willits cA	954	90	DOING BUSINESS AS (I	
SINGLE-FAMILY / CONDOMINIUM / TOWI	NHOUSE / DUPLEX	⊐ AGR	CULTURAL		SESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UI	NITS	D MAN	UFACTURED I		ANT LAND
COMMERCIAL/INDUSTRIAL	C	D WAT	ER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXT	JRES	OTH	ER:		
4. VALUE	A. VALUE ON ROL	L	B. APPLICAN	T'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	45601			337	
IMPROVEMENTS/STRUCTURES	566,506		2.81	548	
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER	117107	Al.	790	907	
TOTAL PENALTIES (amount or percent)	612,107		. 363	,887	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 拉 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 SESSMENT □ CALAMITY REASSESSMENT □ PENALTY ASSESSMENT
*DATE OF NOTICE: <u>4-14-23</u> **ROLL YEAR: <u>2020</u>
*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:
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.      BUSINESS DEBEONIAL DROBERTY/EXTURES, Assessor's value of persented property and/or firtures eveneds market value
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value. 1. All personal property/fixtures.
<ul> <li>2. Only a portion of the personal property/fixtures. Attach description of those items.</li> </ul>
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.
1. OTHER Please See Attached sheet if pagasan()
CExplanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$)
Are requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

#### 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 5-19-23
NAME (Please Print)		

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

# **OFFICE OF THE ASSESSOR**

Katrina Bartolomie, Mendocino County Assessor 501 Low Gap Road., Room #1020 Ukiah, CA 95482

# NOTICE OF PROPOSED ESCAPE ASSESSMENT

YOKUM JEFFREY & LISA

1490 BAECHTEL RD WILLITS, CA 95490

DATE NOTICE MAILED	4/14/2023
ASSESSMENT #	0071201700
ESCAPE TAX YEAR	2020
ESCAPE #	
TAX YEAR CREATED	2021
PARCEL #	0071201700
REVENUE & TAX CODE	RTC 4831

#### OWNER(S): YOKUM JEFFREY & LISA

### PROPERTY ADDRESS: 1490 BAECHTEL RD WILLITS, CA

Section 531.8 of the Revenue and Taxation Code provides that we give you notice at least 10 days prior to levying an escape assessment. This escape assessment is intended to correct omissions or errors in the assessment of your taxable property. This notice is to inform you that we propose to process the following escape assessment(s) on the real and/or business property described above.

VALUE/EXEMPTION	PRIOR	NEW	VALUE
TYPE	ASSESSMENT	ASSESSMENT	CHANGE
Land	45,601	45,601	(
Improvement	360,664	566,506	205,842
Net Taxable	406,265	612,107	205,84

#### REASON: Completed New Construction, 4831 - To Correct Entries on the Roll

Escape assessments with both value increases and decreases may be processed separately by the Auditor - Controller. This could result in the creation of both an escape tax bill for the total of all increases and a tax refund for the total of all decreases (if all taxes have been paid) .

#### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (707) 234-6800 for information regarding an informal review.

#### YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an Assessment Appeal Application, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An Assessment Appeal Application form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (707) 463-4221 for more information on filing an application.

#### FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, an Assessment Appeal Application must be filed within 60 days after the Date of Notice (printed above) or the postmark date on the envelope in which the notice was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

# **County of Mendocino Assessment Appeals Board**

# Office of the Assessor

i. Explanation of Value based on facts.

I believe this supplemental assessment is incorrect. The value assigned to this 1585 sq ft home after construction completion in 2018 was and is entirely too high. This home was built during 2018 and construction was completed in October of 2018. At that time the Value and building costs were in line at \$175.00 per square foot. This home is 1585 sq ft so the math concludes that the value and construction cost was \$277,375.00. Also in 2018 Home values were in line with the \$175.00 per square foot. So we can conclude that constructing this home along with purchasing one the same size would have been the same price at that time in 2018. The Land value was on record from when we purchased the land and is correct as of 2018 at \$43,831.00 so we can add the value of the land and improvements to come up with a correct value of \$321,206.00

We had originally thought that after construction was done the County of Mendocino assessed the value of land and improvements at \$390,489.00 but now we have learned that that value was an incomplete value. Now we see that the county somehow came up with a value of \$598,989 which is clearly inaccurate compared to what I believe the value should have been after construction was completed in 2018. I believe \$321,206.00 should be our base prop 13 number moving forward from 2018 and a reasonable increase of a maximum of 2% per year seems acceptable per tax code.

We have also received the two Proposed escape assessments for tax years 2019 and 2020. These notices seem to be based on the very inaccurate numbers derived after construction was done in 2018. I understand the 2019- 2020 escape assessment but the main problem is the original assessment from 2018 is so inaccurate. These escape assessments should be based off a correct number from 2018 which I believe should have been \$321,206 and then the escape assessments would make sense as long as they are within the maximum increase of 2% each year.

In conclusion We would like the original assessment from 2018 be changed from \$598,989 to \$321,206. After that the Escape assessments can be re-calculated per inflation and the normal basis. Raising our home's value by \$221,618.00 is completely unacceptable. I believe it is obvious that your office has made some mistakes and we would like our prop 13 base from 2018 after construction was done to be \$321,206 with normal increases moving forward from there.

Warm Regards, Jeff Yokum

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# ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

501 Low Gap Road, Room 1010 Ukiah, CA 95482 Telephone: (707) 463-4441 FAX: (707) 463-7237

# ASSESSMENT APPEAL APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, a taxpayer 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 Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

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

Applicant:	Yokum, Jeffrey A
Address:	1490 Baechtel Road
	Willits, CA 95490
APN/Account #:	0071201700
Tax Year Protested:	
Appeal Roll Type:	Escape
Application/Case #:	23-0002

Date: 1-9-24

pp/idant's Signature (Original Required)

BOE-305-AH (P1) REV. 08 (01-15) <b>ASSESSMENT APPEAL APPLICATION</b> This form contains all of the requests for that are required for filing an application for assessment. Failure to complete this application in rejection of the application and/or denial of Applicants should be prepared to submin information if requested by the assessor or at the hearing. Failure to provide information at the appeals board considers necessary may continuance of the hearing or denial of the app	information for changed n may result the appeal. t additional t the time of the hearing result in the		507	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 1 Low Gap Road • Room 1010 Ukiah, California 95482 TELEPHONE: (707) 463-4221 FAX: (707) 463-7237
attach hearing evidence to this application.			APPLICATION NUM	BER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI			EMAILADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 1490 Balchter	2		vieff@yoku	msbody shop com
CITY Willits		TIME TELEPHONE 767) 391-2	ALTERNATE TELEPHO	ONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATT NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST,	ORNEY, OR RELATIVE OF AP	and the second s		ITATION IS OPTIONAL)
COMPANY NAME				
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTITAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				
	OTATE TIP CODE			
СІТҮ	STATE ZIP CODE DAY	TIME TELEPHONE	ALTERNATE TELEPHO	DNE FAX TELEPHONE
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	reby authorized to act as my ag agreements, and otherwise set MPLOYEE	tent in this applient in this applient is sues relatin	cation, and may inspe ng to this application.	DATE
ENTER APPLICABLE NUMBER FROM YOU	UR NOTICE/TAX BILL			
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	00	FEE NUMBER	
PROPERTY ADDRESS OR LOCATION			DOING BUSINESS AS (	DBA), if appropriate
PROPERTY TYPE $\square$	illits A 95490	0		
SINGLE-FAMILY / CONDOMINIUM / TOWN	NHOUSE / DUPLEX 🗆 AG	RICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF U		NUFACTURED H		ANT LAND
COMMERCIAL/INDUSTRIAL	AW 🗆	TER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXTO	JRES 🗆 OT	HER:		
4. VALUE	A. VALUE ON ROLL	B. APPLICANT	I'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	44708	and a state of the second	900	
IMPROVEMENTS/STRUCTURES	555,399	280	148	
FIXTURES				
PERSONAL PROPERTY (see instructions)				
TREES & VINES				
OTHER	700.00	3 7	11 049	
TOTAL PENALTIES (amount or percent)	600,107	22	4,048	•
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THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2 REV. 08 (01-15)

5. TYPE OF ASSESSMENT BEING APPEALED $~~$ $\mathbb N$	Check only one.	See instructions for filing periods
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□ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

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	REGULAR ASSESSMENT - VALUE AS OF JANUART FOR THE CORRENT FEAR
	SUPPLEMENTAL ASSESSMENT
	*DATE OF NOTICE: ROLL YEAR:
	□ ROLL CHANGE
_	
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.
- $\square$  2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER

Please see Attached sheet

K Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ( \$\_\_\_\_\_ per\_\_\_\_

 $\Box$  Are requested.  $\bigstar$  Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

Yes X 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
► R Yeller	will'is of	5-19-23
NAME (Please Print)		
TPS Could A Volum		

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

# **OFFICE OF THE ASSESSOR**

Katrina Bartolomie, Mendocino County Assessor 501 Low Gap Road., Room #1020 Ukiah, CA 95482

# NOTICE OF PROPOSED ESCAPE ASSESSMENT

YOKUM JEFFREY & LISA

1490 BAECHTEL RD WILLITS, CA 95490

DATE NOTICE MAILED	4/14/2023
ASSESSMENT #	0071201700
ESCAPE TAX YEAR	2019
ESCAPE #	
TAX YEAR CREATED	2021
PARCEL #	0071201700
REVENUE & TAX CODE	RTC 4831

#### OWNER(S): YOKUM JEFFREY & LISA

#### PROPERTY ADDRESS: 1490 BAECHTEL RD WILLITS, CA

Section 531.8 of the Revenue and Taxation Code provides that we give you notice at least 10 days prior to levying an escape assessment. This escape assessment is intended to correct omissions or errors in the assessment of your taxable property. This notice is to inform you that we propose to process the following escape assessment(s) on the real and/or business property described above.

VALUE/EXEMPTION	PRIOR	NEW	VALUE
ТҮРЕ	ASSESSMENT	ASSESSMENT	CHANGE
Land	44,708	44,708	C
Improvement	353,592	555,399	201,807
Net Taxable	398,300	600,107	201,807

#### REASON: Completed New Construction, 4831 - To Correct Entries on the Roll

Escape assessments with **both** value increases **and** decreases may be processed separately by the Auditor - Controller. This could result in the creation of both an escape tax bill for the total of all increases and a tax refund for the total of all decreases (if all taxes have been paid).

#### YOUR RIGHT TO AN INFORMAL REVIEW

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Warm Regards, Jeff Yokum

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# ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

501 Low Gap Road, Room 1010 Ukiah, CA 95482 Telephone: (707) 463-4441 FAX: (707) 463-7237

# ASSESSMENT APPEAL APPLICATION WITHDRAWAL

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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 Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

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

Applicant:	Yokum, Jeffrey A	
Address:	1490 Baechtel Road	
	Willits, CA 95490	
APN/Account #:	0071201700	
Tax Year Protested:	2019	
Appeal Roll Type:	Escape	
Application/Case #:	23-0003	

Date: <u>|- 9- 2 9</u>

Applicant's Signature (Original Required)

BOE-305-AH (P1) REV. 08 (01-15)				
ASSESSMENT APPEAL APPLICATIO	ON		SUTOTOS	COUNTY OF MENDOCINO
This form contains all of the requests for			A ASSA	SSESSMENT APPEALS BOARD
that are required for filing an application f assessment. Failure to complete this application			501	Low Gap Road   Room 101
in rejection of the application and/or denial of	the appeal.		10000	Ukiah, California 95482 TELEPHONE: (707) 463-4221
Applicants should be prepared to subminiformation if requested by the assessor or at			CONDE	Fax: (707) 463-7237
the hearing. Failure to provide information at	the hearing			
the appeals board considers necessary may a continuance of the hearing or denial of the app				
attach hearing evidence to this application.				IBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSII	RINT		23.00	04
			EMAIL ADDRESS	and have been a
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF	P.O. BOX)		Jeft & Yok	coms body shop, com
1490 Baechtel Rd		DAYTIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
willits	CA 95490	(707) 391-8	066 ( )	( )
2. CONTACT INFORMATION - AGENT, ATT		APPLICANT if app		TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST,	MIDDLE INITIAL)		EMAIL ADDRESS	
COMPANY NAME				
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	MIDDLE INTITAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)				
CITY	STATE ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
		( )	( )	( )
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	agreements, and otherwise s MPLOYEE	TITLE	ig to this approactor.	DATE
3. PROPERTY IDENTIFICATION INFORMAT	TION		na kana kanan dara kanan dara kanan ka Kanan kanan kana	
¥	e-family dwelling that is occupied	as the principal plac	e of residence by the own	or?
	, , ,	do trio principal pido		
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	00	FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER		I	
PROPERTY ADDRESS OR LOCATION	Rd. willits,	CA 95490	DOING BUSINESS AS (I	DBA), if appropriate
	Na. WIIIIS,	CA. 17110	I	
SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUPLEX	AGRICULTURAL		SESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF UN				
		MANUFACTURED	HOME 🗆 VACA	NT LAND
		WATER CRAFT	HOME 🗆 VACA	
COMMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTU		WATER CRAFT OTHER: B. APPLICAN	□ AIRC	RAFT
COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU 4. VALUE LAND	JRES	WATER CRAFT OTHER: B. APPLICAN 438	□ AIRC I'S OPINION OF VALUE 3 /	RAFT
COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU 4. VALUE	JRES  A. VALUE ON ROLL	WATER CRAFT OTHER: B. APPLICAN 438	□ AIRC	RAFT
COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU 4. VALUE LAND	JRES	WATER CRAFT OTHER: B. APPLICAN 438	□ AIRC I'S OPINION OF VALUE 3 /	RAFT
COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU 4. VALUE LAND IMPROVEMENTS/STRUCTURES	JRES	WATER CRAFT OTHER: B. APPLICAN 438	□ AIRC I'S OPINION OF VALUE 3 /	RAFT
COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU 4. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES	JRES	WATER CRAFT OTHER: B. APPLICAN 438	□ AIRC I'S OPINION OF VALUE 3 /	RAFT
COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU A. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions)	JRES	WATER CRAFT OTHER: B. APPLICAN 438	□ AIRC I'S OPINION OF VALUE 3 /	RAFT
<ul> <li>COMMERCIAL/INDUSTRIAL</li> <li>BUSINESS PERSONAL PROPERTY/FIXTU</li> <li>4. VALUE</li> <li>LAND</li> <li>IMPROVEMENTS/STRUCTURES</li> <li>FIXTURES</li> <li>PERSONAL PROPERTY (see instructions)</li> <li>MINERAL RIGHTS</li> </ul>	□ N JRES □ 0 A. VALUE ON ROLL 93,831 555,158	WATER CRAFT OTHER: B. APPLICAN 4 3 8 2 7 7	$\square AIRC$ T'S OPINION OF VALUE $31$ $37.5$	RAFT
COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTU  A. VALUE LAND IMPROVEMENTS/STRUCTURES FIXTURES PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES	JRES	WATER CRAFT OTHER: B. APPLICAN 438	$\square AIRC$ T'S OPINION OF VALUE $31$ $37.5$	

BOE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED $\overline{\mathbb{M}}$ Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
*DATE OF NOTICE: <u>4-14-2023</u> ROLL YEAR: <u>2018</u>
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
<ul> <li>The assessor's roll value exceeds the market value as of January 1 of the current year.</li> <li>B. CHANGE IN OWNERSHIP</li> </ul>
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
$\mathcal{M}$ 2. Base year value for the completed new construction established on the date of $\mathcal{OCTCON}$ 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
<ul> <li>1. Classification of property is incorrect.</li> <li>2. Allocation of value of property is incorrect (e.g., between land and improvements).</li> </ul>
H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
<ul> <li>1. Amount of escape assessment is incorrect.</li> </ul>
□ 2. Assessment of other property of the assessee at the location is incorrect.
1. OTHER * Value established at time of construction
I. OTHER X Explanation (attach sheet if necessary) completion Pate incorrect. I Attach sheet.
7. WRITTEN FINDINGS OF FACTS ( $\frac{175.00}{1585}$ ) SUFT
Are requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

#### 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
► ieff fojulli	willits CA.	5-19-23
NAME (Please Print)		
JEFCrey A YOKUM		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

WOWNER DAGENT DATTORNEY DSPOUSE DREGISTERED DOMESTIC PARTNER DCHILD DPARENT DPERSON AFFECTED

#### BOE-67-A (P1) REV. 06 (05-19)

#### NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors **has not** adopted the provisions of section 1605(c)]

# Katrina Bartolomie Mendocino County Assessor

501 Low Gap Road., Room #1020 Ukiah, CA 95482 assr@mendocinocounty.org (707) 234-6800 www.mendocinocounty.org/acr

### YOKUM JEFFREY & LISA

## 1490 BAECHTEL RD WILLITS CA 95490

DATE OF NOTICE:

04/14/2023

Assessor's Parcel Number: Situs Address: 0071201700 1490 BAECHTEL RD

Date of Change of Ownership or Completion of New Construction: 10/31/2018

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value appearing on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

#### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

And Stranger		2018	- in the second second	2019			
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	in the second	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	43,831	43,831	0				C
IMPROVEMENTS	346,658	555,158	208,500		-		C
TAXABLE VALUE	390,489	598,989	208,500		0	0	C
EXEMPTIONS						LA LA NY TH	9
HOMEOWNERS	0	0	0		0	0	(
OTHER	0	0	0		0	0	(
NET TOTAL	390,489	598,989	208,500		0	0	(

### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

#### EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice to receive the full amount of exemption for which you are eligible.

#### YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An Assessment Appeal Application form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at (707) 463-4221.

#### APPEAL FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)] In general, a formal appeal may be filed within 60 days after the date of this notice (printed on the other side) or the postmark date for the notice, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

#### **ADDITIONAL APPEAL RIGHTS**

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.

#### EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (707) 234-6800 for further information.

# **County of Mendocino Assessment Appeals Board**

# Office of the Assessor

i. Explanation of Value based on facts.

I believe this supplemental assessment is incorrect. The value assigned to this 1585 sq ft home after construction completion in 2018 was and is entirely too high. This home was built during 2018 and construction was completed in October of 2018. At that time the Value and building costs were in line at \$175.00 per square foot. This home is 1585 sq ft so the math concludes that the value and construction cost was \$277,375.00. Also in 2018 Home values were in line with the \$175.00 per square foot. So we can conclude that constructing this home along with purchasing one the same size would have been the same price at that time in 2018. The Land value was on record from when we purchased the land and is correct as of 2018 at \$43,831.00 so we can add the value of the land and improvements to come up with a correct value of \$321,206.00

We had originally thought that after construction was done the County of Mendocino assessed the value of land and improvements at \$390,489.00 but now we have learned that that value was an incomplete value. Now we see that the county somehow came up with a value of \$598,989 which is clearly inaccurate compared to what I believe the value should have been after construction was completed in 2018. I believe \$321,206.00 should be our base prop 13 number moving forward from 2018 and a reasonable increase of a maximum of 2% per year seems acceptable per tax code.

We have also received the two Proposed escape assessments for tax years 2019 and 2020. These notices seem to be based on the very inaccurate numbers derived after construction was done in 2018. I understand the 2019- 2020 escape assessment but the main problem is the original assessment from 2018 is so inaccurate. These escape assessments should be based off a correct number from 2018 which I believe should have been \$321,206 and then the escape assessments would make sense as long as they are within the maximum increase of 2% each year.

In conclusion We would like the original assessment from 2018 be changed from \$598,989 to \$321,206. After that the Escape assessments can be re-calculated per inflation and the normal basis. Raising our home's value by \$221,618.00 is completely unacceptable. I believe it is obvious that your office has made some mistakes and we would like our prop 13 base from 2018 after construction was done to be \$321,206 with normal increases moving forward from there.

Warm Regards, Jeff Yokum

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# ASSESSMENT APPEALS BOARD **MENDOCINO COUNTY**

501 Low Gap Road, Room 1010 Ukiah, CA 95482 Telephone: (707) 463-4441 FAX: (707) 463-7237

# ASSESSMENT APPEAL APPLICATION WITHDRAWAL

Pursuant to Section 4831 of the Revenue and Taxation Code, a taxpayer 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 Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

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

n, Jeffrey A		
1490 Baechtel Road		
CA 95490		
01700		
emental		
)4		

Date: 1-9-24

plicant's Signature (Original Required)

#### BOE-67-A (P1) REV. 06 (05-19)

DATE OF NOTICE:

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

#### Katrina Bartolomie Mendocino County Assessor

501 Low Gap Road., Room #1020 Ukiah, CA 95482 assr@mendocinocounty.org (707) 234-6800 www.mendocinocounty.org/acr

#### **PATRICIA E SULLIVAN**

# 1298 WALDEN RD # 200 WALNUT CREEK CA 94597

05/24/2023

### 017-320-10-33450 Pacific Way

Assessor's Parcel Number: Situs Address: 0173201000 33450 PACIFIC WAY

Date of Change of Ownership or Completion of New Construction: 7/20/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

#### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

		2021		2022		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	16,118	113,067	96,949			(
IMPROVEMENTS	1,610	5,810	4,200			(
TAXABLE VALUE	17,728	118,877	101,149	0	0	(
EXEMPTIONS						
HOMEOWNERS	0	0	0	0	0	(
OTHER	0	0	0	0	0	
NET TOTAL	17,728	118,877	101,149	0	0	(

#### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

ASSESSMENT APPEAL APPLICATIO				STOCK .	COUNTY OF MENDOCINO
This form contains all of the requests for that are required for filing an application for					SSESSMENT APPEALS BOARD
assessment. Failure to complete this application				501	Low Gap Road • Room 10 Ukiah, California 95482
n rejection of the application and/or denial of				-	TELEPHONE: (707) 463-4221
Applicants should be prepared to submit information if requested by the assessor or at				CONT	Fax: (707) 463-7237
ne hearing. Failure to provide information at t					
ne appeals board considers necessary may re	esult in the				
continuance of the hearing or denial of the appe	eal. Do not				IBER: Clerk Use Only
ttach hearing evidence to this application.				23-000	-
<u>. APPLICANT INFORMATION - PLEASE PF</u> AME OF APPLICANT ( <i>LAST, FIRST, MIDDLE INITIAL), BUSIN</i> Patricia E. Sullivan	RINT ESS, OR TRUST NAME			EMAIL ADDRESS	
TAILING ADDRESS OF APPLICANT (STREET ADDRESS OR I 298 Walden Rd. #200	·			••••••	
Nalnut Creek	STATE ZIP CODE CA 94597		(951) 264-6152	ALTERNATE TELEPHO	NE FAX TELEPHONE
. CONTACT INFORMATION - AGENT, ATTO	ORNEY, OR RELAT	VE OF AP	PLICANT if appl	icable - (REPRESEN	ITATION IS OPTIONAL)
IAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, M fichael Wyatt/Jorge Lopez	MIDDLE INITIAL)			EMAIL ADDRESS michael.wyatt@me.co	m
OMPANY NAME			an a	michael.wyall@me.co	
lichael Wyatt Consulting					
ONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M	IDDLE INTITAL)				
AILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
39082 Stellar Ln.					
ITY	STATE ZIP CODE		YTIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
Varrenton	OR 97146	(	(951) 264-6152	( )	( )
			tle issues relating		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM	IPLOYEE		TITLE	g to ano approatori.	DATE
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM	IPLOYEE			y to uno approvation.	DATE X7/5/23
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM March Constraints B. PROPERTY IDENTIFICATION INFORMATION	ana ang ang ang ang ang ang ang ang ang				
B. PROPERTY IDENTIFICATION INFORMATI	ION	occupied as	TITLE		X7/5/23
HON C JULY      PROPERTY IDENTIFICATION INFORMATI     YES X NO Is this property a single-	ION family dwelling that is		TITLE		X7/5/23
HOW C JULY      PROPERTY IDENTIFICATION INFORMATION     YES NO Is this property a single     INTER APPLICABLE NUMBER FROM YOU     ASSESSOR'S PARCEL NUMBER	ION family dwelling that is	L	TITLE		X7/5/23
PROPERTY IDENTIFICATION INFORMAT	ION -family dwelling that is R NOTICE/TAX BIL	L MBER	TITLE	of residence by the own	X7/5/23
Account number     Account number     Account number	ION -family dwelling that is R NOTICE/TAX BIL ASSESSMENT NU	L MBER	TITLE	of residence by the own	er?
Account NUMBER PROPERTY ADDRESS OR LOCATION	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUI TAX BILL NUMBER	L MBER	TITLE	of residence by the own	er?
Account number     PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUI TAX BILL NUMBER	L MBER	TITLE	of residence by the own	er?
PROPERTY ADDRESS OR LOCATION ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 33450 Pacific Way, Fort Bragg, CA 9 PROPERTY TYPE	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437	L MBER	TITLE	of residence by the own	er?
Acount Number PROPERTY ADDRESS OR LOCATION PROPERTY ADDRESS OR LOCATION 33450 Pacific Way, Fort Bragg, CA 9	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437	MBER	TITLE	of residence by the own FEE NUMBER DOING BUSINESS AS (I	er?
Acount NUMBER PROPERTY ADDRESS OR LOCATION     SINGLE-FAMILY / CONDOMINIUM / TOWN	ION -family dwelling that is <b>R NOTICE/TAX BIL</b> ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX	L MBER	TITLE	of residence by the own FEE NUMBER DOING BUSINESS AS (I	DBA), if appropriate
Mov C Mui      PROPERTY IDENTIFICATION INFORMAT      YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU      ASSESSOR'S PARCEL NUMBER     017-320-10     ACCOUNT NUMBER  PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9 PROPERTY TYPE     SINGLE-FAMILY / CONDOMINIUM / TOWN MULTI-FAMILY/APARTMENTS: NO. OF UN	ION -family dwelling that is <b>R NOTICE/TAX BIL</b> ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX	L MBER	TITLE the principal place RICULTURAL NUFACTURED H	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA	DBA), if appropriate SESSORY INTEREST NNT LAND
Mov C Mui      PROPERTY IDENTIFICATION INFORMAT      YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU      ASSESSOR'S PARCEL NUMBER     017-320-10     ACCOUNT NUMBER      PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9     PROPERTY TYPE      SINGLE-FAMILY / CONDOMINIUM / TOWN     MULTI-FAMILY/APARTMENTS: NO. OF UN	ION -family dwelling that is <b>R NOTICE/TAX BIL</b> ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX	L MBER AG	TITLE	of residence by the own FEE NUMBER DOING BUSINESS AS (I	DBA), if appropriate SESSORY INTEREST NNT LAND
PROPERTY IDENTIFICATION INFORMAT YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU ASSESSOR'S PARCEL NUMBER 017-320-10 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 33450 Pacific Way, Fort Bragg, CA 9 PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWN MULTI-FAMILY/APARTMENTS: NO. OF UN	ION -family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS	L MBER AG	TITLE the principal place RICULTURAL NUFACTURED H	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA	DBA), if appropriate SESSORY INTEREST NNT LAND
Account NUMBER     PROPERTY ADDRESS OR LOCATION     SINGLE-FAMILY / CONDOMINIUM / TOWN     MULTI-FAMILY/APARTMENTS: NO. OF UN     COMMERCIAL/INDUSTRIAL	ION -family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS	L MBER AG MA W/ OT	TITLE  the principal place RICULTURAL NUFACTURED H TER CRAFT HER:	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA	DBA), if appropriate SESSORY INTEREST NAT LAND RAFT
Account Number PROPERTY ADDRESS OR LOCATION SASESSOR'S PARCEL NUMBER O17-320-10 ACCOUNT NUMBER PROPERTY ADDRESS OR LOCATION 33450 Pacific Way, Fort Bragg, CA 9 ROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWN MULTI-FAMILY/APARTMENTS: NO. OF UN COMMERCIAL/INDUSTRIAL BUSINESS PERSONAL PROPERTY/FIXTUR VALUE	ION -family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES	L MBER AG MA WA OT ROLL	TITLE TITLE TITLE TITLE THE principal place FRICULTURAL NUFACTURED H TER CRAFT HER: B. APPLICANT	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS A	DBA), if appropriate SESSORY INTEREST NAT LAND RAFT
COMMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTUL	ION -family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F	L MBER AG MA W/ OT ROLL 7	TITLE  the principal place RICULTURAL NUFACTURED H ATER CRAFT HER: B. APPLICANT'	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS A	DBA), if appropriate SESSORY INTEREST NAT LAND RAFT
Acount Number     PROPERTY IDENTIFICATION INFORMAT     YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU     ASSESSOR'S PARCEL NUMBER     017-320-10     ACCOUNT NUMBER     PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9     ROPERTY TYPE []     SINGLE-FAMILY / CONDOMINIUM / TOWN     MULTI-FAMILY/APARTMENTS: NO. OF UN     COMMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTUE     AALUE     LAND     IMPROVEMENTS/STRUCTURES	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F \$113,06	L MBER AG MA W/ OT ROLL 7	TITLE  the principal place RICULTURAL NUFACTURED H ATER CRAFT HER: B. APPLICANT'	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA D AIRCI S OPINION OF VALUE 16,118	DBA), if appropriate SESSORY INTEREST INT LAND RAFT
Acount Number     PROPERTY IDENTIFICATION INFORMAT     YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU     ASSESSOR'S PARCEL NUMBER     O17-320-10     ACCOUNT NUMBER     PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9     ROPERTY TYPE      SINGLE-FAMILY / CONDOMINIUM / TOWN     MULTI-FAMILY/APARTMENTS: NO. OF UN     COMMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTURE     IAND     IMPROVEMENTS/STRUCTURES     FIXTURES	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F \$113,06	L MBER AG MA W/ OT ROLL 7	TITLE  the principal place RICULTURAL NUFACTURED H ATER CRAFT HER: B. APPLICANT'	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA D AIRCI S OPINION OF VALUE 16,118	DBA), if appropriate SESSORY INTEREST INT LAND RAFT
Acount NUMBER     PROPERTY IDENTIFICATION INFORMAT     YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU     ASSESSOR'S PARCEL NUMBER     017-320-10     ACCOUNT NUMBER     PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9     PROPERTY TYPE []     SINGLE-FAMILY / CONDOMINIUM / TOWN     MULTI-FAMILY/APARTMENTS: NO. OF UN     COMMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTUE     IAND     IMPROVEMENTS/STRUCTURES     FIXTURES     PERSONAL PROPERTY (see instructions)	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F \$113,06	L MBER AG MA W/ OT ROLL 7	TITLE  the principal place RICULTURAL NUFACTURED H ATER CRAFT HER: B. APPLICANT'	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA D AIRCI S OPINION OF VALUE 16,118	DBA), if appropriate SESSORY INTEREST NAT LAND RAFT
MOV C MU	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F \$113,06	L MBER AG MA W/ OT ROLL 7	TITLE  the principal place RICULTURAL NUFACTURED H ATER CRAFT HER: B. APPLICANT'	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA D AIRCI S OPINION OF VALUE 16,118	DBA), if appropriate SESSORY INTEREST NNT LAND
MOMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTUE     MULTI-FAMILY/APARTMENTS: NO. OF UN	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F \$113,06	L MBER AG MA W/ OT ROLL 7	TITLE  the principal place RICULTURAL NUFACTURED H ATER CRAFT HER: B. APPLICANT'	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA D AIRCI S OPINION OF VALUE 16,118	DBA), if appropriate SESSORY INTEREST INT LAND RAFT
Mov C. Mui      PROPERTY IDENTIFICATION INFORMAT      YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU      ASSESSOR'S PARCEL NUMBER     017-320-10     ACCOUNT NUMBER      PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9     PROPERTY TYPE 1      SINGLE-FAMILY / CONDOMINIUM / TOWN     MULTI-FAMILY/APARTMENTS: NO. OF UN     COMMERCIAL/INDUSTRIAL     BUSINESS PERSONAL PROPERTY/FIXTURE     IMPROVEMENTS/STRUCTURES     FIXTURES     PERSONAL PROPERTY (see instructions)     MINERAL RIGHTS     TREES & VINES     OTHER	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F \$113,06 \$5,810	L MBER AG MA W/ O OT ROLL 7	TITLE  TITLE  TITLE  TITLE  TITLE  THE principal place  TRICULTURAL  T	of residence by the own FEE NUMBER DOING BUSINESS AS (I POSS OME 2 VACA AIRCI S OPINION OF VALUE 16,118 31,610	DBA), if appropriate SESSORY INTEREST NAT LAND RAFT
MOC MUN      PROPERTY IDENTIFICATION INFORMAT      YES NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU      ASSESSOR'S PARCEL NUMBER     017-320-10      ACCOUNT NUMBER      PROPERTY ADDRESS OR LOCATION     33450 Pacific Way, Fort Bragg, CA 9      PROPERTY TYPE      SINGLE-FAMILY / CONDOMINIUM / TOWN     MULTI-FAMILY/APARTMENTS: NO. OF UN     COMMERCIAL/INDUSTRIAL	ION family dwelling that is R NOTICE/TAX BIL ASSESSMENT NUL TAX BILL NUMBER 5437 HOUSE / DUPLEX ITS RES A. VALUE ON F \$113,06	L MBER AG MA W/ O OT ROLL 7	TITLE  TITLE  TITLE  TITLE  TITLE  THE principal place  TRICULTURAL  T	of residence by the own FEE NUMBER DOING BUSINESS AS (I DOING BUSINESS AS (I POSS OME 2 VACA D AIRCI S OPINION OF VALUE 16,118	DBA), if appropriate SESSORY INTEREST INT LAND RAFT

ALTY ASSESSM	<b>I</b> ENT
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our opinion of va	lue.
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DATE	E , ,
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ENT D PERSON	AFFECTED



# **COUNTY OF MENDOCINO** Assessment Appeals Board

501 Low Gap Rd. Room 1010 Ukiah, CA 95482 Email: cobsupport@mendocinocounty.org Website: www.mendocinocounty.org Office: (707) 463-4441 Fax: (707) 463-5649

# **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 Attn: Atlas Pearson, Senior Deputy Clerk of the Board

I hereby request a continuance of the following appli (To be completed by Applicant)	ication(s) for changed assessment:
NAME: Patrica E. Sullivan	
ADDRESS: 33450 Pacific Way, Fort Bragg, CA	95437
APN/ACCOUNT NO.: 017-320-10	
TAX YEAR PROTESTED: 2021	
TYPE OF ASSESSMENT: 🗌 REGULAR 🔳 SUPPLEMEN	
PROTEST/APPLICATION NO.: 23-0005	
July 28, 2023 Date:	Applicant's Signature (Original Required)
	Agent for the Applicant

We are no longer interested in pursuing the appeal and hereby WITHDRAW all parcels/bills on the above application.



KECID BOAKD OF SUPERVI JUL 31 '23 PM2:42

MICHAEL WYATT CONSULTING INC.

# PROPERTY TAX SPECIALISTS 951.264.6152 michael.wyatt@me.com www.michaelwyattconsulting.com 89082 Stellar Ln. Warrenton, OR 97146

Friday, July 28, 2023

County of Mendocino Assessment Appeals Board Attn. Atlas Pearson, Senior Deputy Clerk of the Board 501 Low Gap Road, Room 1010 Ukiah, CA 95482

<u>Re Withdrawal—Patricia Sullivan Assessment Appeals Applications (Pet. #s 23-0005 & 23-0006)</u> <u>Subject:</u> 33601, 33605 and 33450 Pacific Wy, Fort Bragg, CA 95437 (APNs 017-320-01 & 017-320-10)

Dear Atlas,

Please find enclosed (2) Withdrawal of Assessment Appeal Applications for the above-described Petition Nos.

We are no longer interested in pursuing the appeal and hereby WITHDRAW our Applications.

Sincerel Mic vatt

Michael Wyatt Consulting



# **COUNTY OF MENDOCINO** Assessment Appeals Board

DARCIE ANTI CHIEF EXECUTIVE OFFICE CLERK OF THE BOAF

501 Low Gap Rd. Room 1010 Ukiah, CA 95482 Email: cobsupport@mendocinocounty.org Website: www.mendocinocounty.org Office: (707) 463-4441 Fax: (707) 463-5649

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Mendocino County Executive Office 501 Low Gap Road, Room 1010 Ukiah, CA. 95482 Attn: Atlas Pearson, Senior Deputy Clerk of the Board

hereby request a continuance of the following application(s) for changed assessment: To be completed by Applicant)
AME:
DDRESS: 33450 Pacific Way, Fort Bragg, CA 95437
PN/ACCOUNT NO.: 017-320-10
AX YEAR PROTESTED: 2021
YPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER:
ROTEST/APPLICATION NO.: 23-0005
ATE: JULY 28, 2023 12/22/23 APPLICANT'S SIGNATURE (Original Required)
Agent for the Applicant

We are no longer interested in pursuing the appeal and hereby WITHDRAW all parcels/bills on the above application.

#### BOE-67-A (P1) REV. 06 (05-19)

NOTICE OF SUPPLEMENTAL ASSESSMENT [For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

#### Katrina Bartolomie Mendocino County Assessor

501 Low Gap Road., Room #1020 Ukiah, CA 95482 assr@mendocinocounty.org (707) 234-6800 www.mendocinocounty.org/acr

### PATRICIA E SULLIVAN

### 1298 WALDEN RD # 200 WALNUT CREEK CA 94597

DATE OF NOTICE: 05/24/2

05/24/2023

Assessor's Parcel Number: Situs Address: 0173200100 33605 PACIFIC WAY

Date of Change of Ownership or Completion of New Construction: 7/20/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

#### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

		2021		2022			
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	
LAND	52,886	351,458	298,572			(	
IMPROVEMENTS	112,074	356,064	243,990	ana ana amin'ny faritana amin'ny fisiana amin'ny fisiana amin'ny fisiana amin'ny fisiana amin'ny fisiana amin'n		(	
TAXABLE VALUE	164,960	707,522	542,562	0	0	(	
EXEMPTIONS			nyn gefynn gan gan yn gefynn yn yr ar yn y				
HOMEOWNERS	0	0	0	0	0	(	
OTHER	0	0	0	0	0	(	
NETTOTAL	164,960	707,522	542,562	0	0	(	

#### THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P1) REV. 08 (01-15)					
ASSESSMENT APPEAL APPLICATIO				SUDO	COUNTY OF MENDOCINO
This form contains all of the requests for that are required for filing an application for					ASSESSMENT APPEALS BOARD
assessment. Failure to complete this application				50	Low Gap Road   Room 1010 Ukiah, California 95482
in rejection of the application and/or denial of				1000 AND 1000	TELEPHONE: (707) 463-4221
Applicants should be prepared to submit information if requested by the assessor or at				CONTRACTOR	Fax: (707) 463-7237
the hearing. Failure to provide information at	the hearing				
the appeals board considers necessary may r					
continuance of the hearing or denial of the app attach hearing evidence to this application.	eai. Do not				IBER: Clerk Use Only
1. APPLICANT INFORMATION - PLEASE PL	RINT			23-000	9
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSIN Patricia E. Sullivan	IESS, OR TRUST NAME			EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR 1298 Walden Rd. #200 CITY	P.O. BOX)		DAYTIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
Walnut Creek	CA 94597		( (951) 264-6152		
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, OR RELAT	IVE OF	APPLICANT if app	licable - (REPRESEN	ITATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, I Michael Wyatt/Jorge Lopez COMPANY NAME	MIDDLE INITIAL)			EMAIL ADDRESS michael.wyatt@me.co	m
Michael Wyatt Consulting					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, N	IIDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)		*			
89082 Stellar Ln.					
CITY	STATE ZIP CODE		DAYTIME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE
Warrenton	OR 97146	Ana Kalanga Kana Sana Sana Sana Sana Sana Sana San	( (951) 264-6152		
AUTHORIZATION OF AGENT The following information must be complete			IZATION ATTACHE		s a licensed California
attorney as indicated in the Certification se					
applicant is a business entity, the agent's a					
The person named in Section 2 above is her					ct assessor's records,
enter in stipulation a SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EN		herwise		g to this application.	DATE
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EN	APLOYEE		TITLE		X715/23
- Jan C. Saut		1030/03/00/03		an san nakang siyan sa kata na ang sa kata ng	
3. PROPERTY IDENTIFICATION INFORMAT	ION				
☐ YES X NO Is this property a single	-family dwelling that is	occupie	ed as the principal place	e of residence by the owr	ner?
ENTER APPLICABLE NUMBER FROM YOU	JR NOTICE/TAX BI	LL			
ASSESSOR'S PARCEL NUMBER 017-320-01	ASSESSMENT NU	IMBER		FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER	र			
PROPERTY ADDRESS OR LOCATION					
33605 Pacific Way, Fort Bragg, CA 9	95437			DOING BUSINESS AS (	DBA), il appropriate
	HOUSE / DUPLEX		AGRICULTURAL		SESSORY INTEREST
D MULTI-FAMILY/APARTMENTS: NO. OF UN	IITS		MANUFACTURED H	HOME 🗆 VAC/	ANT LAND
			WATER CRAFT		RAFT
BUSINESS PERSONAL PROPERTY/FIXTU	RES		OTHER:		
4. VALUE	A. VALUE ON	ROLL	B. APPLICANT	'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$351,45	58	\$	52,886	
IMPROVEMENTS/STRUCTURES	\$356.06	64	<b>•</b>		
FIXTURES	φ000.00		•	112,074	
1 MITORIES	4000.00		<u>۵</u>	112,074	
PERSONAL PROPERTY (see instructions)			<b></b>	112,074	
			<b></b>	112,074	
PERSONAL PROPERTY (see instructions)	φοος οτ		φ	112,074	
PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES			<b></b>	112,074	
PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES OTHER					
PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES	\$707,52			112,074	

Х

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. Set	e instructions for filina perio	ods	
□ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF TH			
■ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: May 24, 2023 ROLL YEAR: 20			
	ITY REASSESSMENT	] PENALTY ASSES	SMENT
	h roll year requires a separa	ate application	
	tions before completing this		
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are a A. DECLINE IN VALUE	provide a brief explanation of		ng this application.
The assessor's roll value exceeds the market value as of Janu	ary 1 of the current year.		
B. CHANGE IN OWNERSHIP			
1. No change in ownership occurred on the date of July 20, 20			
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	hed on the date of	is inco	orrect.
3. Value of construction in progress on January 1 is incorrect.			
D. CALAMITY REASSESSMENT	uninfantumo en entermitor		
Assessor's reduced value is incorrect for property damaged by E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value		or fixturos oxcoods n	narket value
□ 1. All personal property/fixtures.	e of personal property and/c	or instartes exceeds in	narket value.
<ul> <li>2. Only a portion of the personal property/fixtures. Attach desci</li> </ul>	iption 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 H. APPEAL AFTER AN AUDIT. Must include description of each prop		and your opinion of	fuelue
□ 1. Amount of escape assessment is incorrect.	erty, issues being appealed,	, and your opinion of	i value.
$\square$ 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)			
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND Se	e instructions.		
🗌 Yes 🗹 No			
CERTIFICA	TION		
I certify (or declare) under penalty of perjury under the laws of the State of			
accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic inter-			
agent authorized by the applicant under item 2 of this application, or (3) an	attorney licensed to practice	law in the State of C	alifornia, State Bar
Number, who has been retained by the applicant and		person to file this appl	ication.
SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)		X 7 5 23
NAME (Please Print)	X walnut Creek		×115185
Patricia E. Sullivan			
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
🚺 🛛 OWNER 🖻 AGENT 🗆 ATTORNEY 🗆 SPOUSE 🗆 REGISTERED DOM	IESTIC PARTNER 🗆 CHILD		SON AFFECTED
CORPORATE OFFICER OR DESIGNATED EMPLOYEE			



# **COUNTY OF MENDOCINO** Assessment Appeals Board

501 Low Gap Rd. Room 1010 Ukiah, CA 95482 Email: cobsupport@mendocinocounty.org Website: www.mendocinocounty.org Office: (707) 463-4441 Fax: (707) 463-5649

# **APPLICATION WITHDRAWAL**

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Attn: Atlas Pearson, Senior Deputy Clerk of the Board

I hereby request a continuance of the following applie (To be completed by Applicant)	cation(s) for changed assessment:
NAME: Patrica E. Sullivan	
Address: 33605 Pacific Way, Fort Bragg, CA	95437
APN/Account No.: 017-320-01	
TAX YEAR PROTESTED: 2021	
TYPE OF ASSESSMENT: 🔲 REGULAR 🔳 SUPPLEMENT	
PROTEST/APPLICATION NO.: 23-0006	
DATE:	Applicant's Signature (Original Required)
	Agent for the Applicant

We are no longer interested in pursuing the appeal and hereby WITHDRAW all parcels/bills on the above application.



KECID BOAKD OF SUPERVI JUL 31 '23 PM2:42

MICHAEL WYATT CONSULTING INC.

# PROPERTY TAX SPECIALISTS 951.264.6152 michael.wyatt@me.com www.michaelwyattconsulting.com 89082 Stellar Ln. Warrenton, OR 97146

Friday, July 28, 2023

County of Mendocino Assessment Appeals Board Attn. Atlas Pearson, Senior Deputy Clerk of the Board 501 Low Gap Road, Room 1010 Ukiah, CA 95482

<u>Re Withdrawal—Patricia Sullivan Assessment Appeals Applications (Pet. #s 23-0005 & 23-0006)</u> <u>Subject:</u> 33601, 33605 and 33450 Pacific Wy, Fort Bragg, CA 95437 (APNs 017-320-01 & 017-320-10)

Dear Atlas,

Please find enclosed (2) Withdrawal of Assessment Appeal Applications for the above-described Petition Nos.

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Sincerel Mic vatt

Michael Wyatt Consulting



# **COUNTY OF MENDOCINO** Assessment Appeals Board

DARCIE ANTI CHIEF EXECUTIVE OFFICE CLERK OF THE BOAR

501 Low Gap Rd. Room 1010 Ukiah, CA 95482 Email: cobsupport@mendocinocounty.org Website: www.mendocinocounty.org Office: (707) 463-4441 Fax: (707) 463-5649

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NAME: Patrica E. Sullivan	
Address: 33605 Pacific Way, Fort Bragg, CA 954	437
APN/ACCOUNT NO.: 017-320-01	
TAX YEAR PROTESTED: 2021	
TYPE OF ASSESSMENT: 🔲 REGULAR 🔳 SUPPLEMENTAL	
PROTEST/APPLICATION NO.:	/
DATE: JULY 28, 2023 12/2/23	Applicant's Signature (Original Required) Agent for the Applicant

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BOE-305-AH (P1) REV. 08 (01-15)					
ASSESSMENT APPEAL APPLICATION This form contains all of the requests for				SSURGE I	COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD
that are required for filing an application				A STREET AND A STREET	Low Gap Road • Room 1010
assessment. Failure to complete this application in rejection of the application and/or denial of					Ukiah, California 95482
Applicants should be prepared to submi				QUNT	TELEPHONE: (707) 463-4221 Fax: (707) 463-7237
information if requested by the assessor or at					FAX. (101) 403-1231
the hearing. Failure to provide information at the appeals board considers necessary may					
continuance of the hearing or denial of the app					BER: Clerk Use Only
attach hearing evidence to this application.				Z3-000	
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	RINT NESS, OR TRUST NAME		1980 - Hall I	EMAIL ADDRESS	
GILLEY, GARY, D				ggilley@starstrea	am.net
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF P.O. Box 427	(P.O. BOX)				
CITY PENRYN	STATE ZIP CODE CA 95663		IME TELEPHONE 16)663-224	ALTERNATE TELEPHO	
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, OR RELATIVE	the second s	the second se		
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, N/A	MIDDLE INITIAL)			EMAIL ADDRESS	
COMPANY NAME					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I				te te man and the state of the	
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
CITY	STATE ZIP CODE	DAYT	IME TELEPHONE	ALTERNATE TELEPHO	DNE FAX TELEPHONE
		(	)		
AUTHORIZATION OF AGENT			ON ATTACHE		
The following information must be complete attorney as indicated in the Certification se	ed (or attached to this app oction or a spouse child	lication	- see instructio	ns) unless the agent is mestic partner, or the	s a licensed California
applicant is a business entity, the agent's a					
The person named in Section 2 above is he					ct assessor's records,
stap to the second state of the	agreements, and otherw	ise settle		g to this application.	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOYEE		TITLE		DATE
3. PROPERTY IDENTIFICATION INFORMAT					
YES NO Is this property a single     ENTER APPLICABLE NUMBER FROM YOU	e-family dwelling that is occu	ipled as ti	ne principal place	of residence by the own	ier?
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBE	R		FEE NUMBER	
126-140-19-00					
ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 1530 NAVARRO BLUFF RD, ALBIO	ON CA 95410			DOING BUSINESS AS (DBA), if appropriate	
	NHOUSE / DUPLEX		ICULTURAL		SESSORY INTEREST
MULTI-FAMILY/APARTMENTS: NO. OF UI			UFACTURED H		ANT LAND
			ER CRAFT		
BUSINESS PERSONAL PROPERTY/FIXTU			ER:		
4. VALUE	A. VALUE ON ROLL			'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
	\$120,000		3	38,144	
IMPROVEMENTS/STRUCTURES	\$0.00			\$0.00	
FIXTURES	\$0.00			\$0.00	
PERSONAL PROPERTY (see instructions)	\$0.00			\$0.00	
MINERAL RIGHTS	\$0.00	_		\$0.00	
TREES & VINES	\$0.00			\$0.00	
OTHER	\$0.00			\$0.00	
TOTAL	\$120,000		\$	38,144	
PENALTIES (amount or percent)					

# THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

6
BOE-305-AH (P2 REV. 08 (01-15)
5. TYPE OF ASSESSMENT BEING APPEALED 🖞 Check only one. See instructions for filing periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: 5/24/2023 ROLL YEAR: 2021
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.
$\square$ 2. Assessment of other property of the assessee at the location is incorrect.
I. OTHER PURCHASE PRICE DOES NOT REFLECT VALUE OF PROPERTY.
Explanation (attach sheet if necessary)
7. WRITTEN FINDINGS OF FACTS ( \$ per )
Are requested.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

#### 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 orginature required on paper-filed application)	SIGNED AT (CITY, STATE) PENRYN,CALIF	DATE/9/2023
NAME (Please Print)		7 /
GARY D GILLEY		

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

# I. OTHER – Explanation Sheet

The purchase price of 1530 Navarro Bluff Rd. in Albion was based on avoiding costs, loss of property value, legal issues, stress, loss of use, loss of access and the significant loss of personal time required to implement and/or fight all the actions planned to be taken by the owners of 1530 Navarro Bluff Rd.

Following is background and explanation.

June 2017 - Gary and Beverly Gilley purchased 1520 Navarro Bluff Road – APN-126-140-16-00 as a vacation home. (VACATION CABIN). This is the property adjacent to the lot at 1530 Navarro Bluff Rd APN-125-140-19-00 lot (THE LOT).

June 2017 through January 2021 - Gary and Beverly Gilley rehabilitated VACATION CABIN through a series of county and coastal development permits.

August 2021 - When coming up for a vacation Gilley's noticed surveyor markers between VACATION CABIN and THE LOT.

September 2021 - Contacted surveyor who confirmed he was in progress doing a survey for THE LOT and the two markers between the VACATION CABIN and THE LOT marked the property line.

September 2021 - Spoke with one of the owners of THE LOT. They shared the actions they (2 owners) planned on taking on the lot they owned and against me the owner of the adjacent property – VACATION CABIN- based on the survey markers.

The actions identified included:

- Take down six mature Italian Cypress trees on the South property line.
- Use (trespass) on my property to access THE LOT since I was not there.
- Block my access to VACATION CABIN by removing any permission that has been in place and parking a vehicle on the driveway to physically prevent my use. Survey markers indicated the entrance of driveway was on THE LOT.
- Force me to move my septic system. Survey markers indicated some of my septic system was in THE LOT.
- Force me to remove portions of the vacation cabin. Survey markers indicated portions of VACATION CABIN (bathroom) were built too close to the property line.

December 2021 - I negotiated a purchase of THE LOT significantly higher than market value based on the actions planned by owners of THE LOT, not on the actual property values. I paid over market value due to the costs, loss of property value, costs of legal services, loss of use and the expenditure of time required in response to the owners of the LOT planned actions.

The costs include constructing a new driveway/access and permit fees, removing and moving some or all septic system and cost permit fees, and removing portions of VACATION HOME's bathroom and relocating (if possible) and permit fees.

The loss of property value includes one less bathroom resulting in less square footage.

501 Low Gap Road., Room #1020 Ukiah, CA 95482 assr@mendocinocounty.org (707) 234-6800 www.mendocinocounty.org/acr

GARY D GILLEY GARY D & BEVERLY S GILLEY PO BOX 427 PENRYN CA 95663

DATE OF NOTICE:

05/24/2023

Assessor's Parcel Number: Situs Address: 1261401900 1530 NAVARRO BLUFF RD

 Date of Change of Ownership

 or Completion of New Construction:

 12/30/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

#### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

	2021		2022			
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	37,396	120,000	82,604			0
IMPROVEMENTS	a generation when	e na sensenaria terrat de a	0	in the west the constant	the protect place ways.	0
TAXABLE VALUE	37,396	120,000	82,604	0	0	0
EXEMPTIONS	woelch4					
HOMEOWNERS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
NET TOTAL	37,396	120,000	82,604	0	0	0

MARYELLEN SHEPPARD Chair RICHARD SELZER Vice-Chair LELAND KRAEMER Member



DARCIE ANTLE Chief Executive Officer/ Clerk of the Board CHRISTIAN M. CURTIS County Counsel

COUNTY ADMINISTRATION CENTER 501 Low Gap Road, Room 1070 Ukiah, CA 95482 (707) 463-4441 (t) (707) 463-5649 (f) cob@mendocinocounty.org

# MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

# **ACTION MINUTES – October 30, 2023**

# BEFORE THE ASSESSMNET APPEALS BOARD COUNTY OF MENDOCINO - STATE OF CALIFORNIA FAIR STATEMENT OF PROCEEDINGS (PURSUANT TO CALIFORNIA GOVERNMENT CODE §25150)

# AGENDA ITEM NO. 1 - OPEN SESSION (9:00 A.M.)

# 1A) ROLL CALL

Present: Vice-Chair Richard Selzer; and Member Leland Kraemer.

**Staff Present:** Christian M. Curtis, County Counsel; Atlas M. Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization; Lillian Bearden, Deputy Clerk of the Board/Clerk of the Board of Equalization; and Katrina Bartolomie, Assessor Clerk Recorder.

# 1B) CONFIRM AGENDA AMENDMENTS

**Presenter/s:** Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization, announced that no amendments were made subsequent to agenda publication.

# 1c) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Vice-Chair Selzer.

# AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

**Presenter/s:** Member Selzer; and Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization.

Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization read the Withdrawals received.

### Public Comment: None.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested withdrawals for the following applicants:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/Account No.
22-0004	KMART Properties LLC	0023702600
22-0008	Safeway Inc.	0023026100
22-0009	Safeway Inc	0180303900
22-0010	The Vons Companies Inc	0061603300
22-0015	Tyler Dowell	0023014600

The motion carried by the following vote:

Aye: 2 - Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

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

None.

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

**Presenter/s:** Member Selzer; and Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization.

Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization read the requested continuances/postponements received.

#### Public Comment: None.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested continuances/postponements for the following applicants:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/Account No.
22-0001	Tesla Energy Operations Inc.	0410026900003

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

# AGENDA ITEM NO. 5 - CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

None.

### AGENDA ITEM NO. 6 - OTHER BUSINESS

### 6A) APPROVAL OF MINUTES JULY 17, 2023

Presenter/s: Member Selzer.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the Minutes of the July 17, 2023, Assessment Appeals Board Meeting. The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer.

No: 0 - None

Absent: 1 – Chair Shepherd

### **6B) PUBLIC EXPRESSION**

None.

6C) MATTERS FROM STAFF

Presenter/s: None.

6D) ANNOUNCEMENTS

None.

# 6E) CONFIRM DATE OF NEXT MEETING

**Presenter/s:** Lillian Bearden, Deputy Clerk of the Board/Deputy Clerk of the Board of Equalization confirmed the next meeting date is December 18, 2023.

# 6F) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:05 A.M.

Attest: ATLAS PEARSON Senior Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization

MaryEllen Sheppard, Chair

MARYELLEN SHEPPARD Chair RICHARD SELZER Vice-Chair LELAND KRAEMER Member



DARCIE ANTLE Chief Executive Officer/ Clerk of the Board CHRISTIAN M. CURTIS County Counsel

COUNTY ADMINISTRATION CENTER 501 Low Gap Road, Room 1070 Ukiah, CA 95482 (707) 463-4441 (t) (707) 463-5649 (f) cob@mendocinocounty.org

# MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

# **ACTION MINUTES – December 18, 2023**

# BEFORE THE ASSESSMNET APPEALS BOARD COUNTY OF MENDOCINO - STATE OF CALIFORNIA FAIR STATEMENT OF PROCEEDINGS (PURSUANT TO CALIFORNIA GOVERNMENT CODE §25150)

# AGENDA ITEM NO. 1 - OPEN SESSION (1:36 P.M.)

1A) ROLL CALL

Present: Vice-Chair Richard Selzer; and Member Leland Kraemer.

**Staff Present:** Christian M. Curtis, County Counsel; Atlas M.A. Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization; Lillian Bearden, Deputy Clerk of the Board/Clerk of the Board of Equalization; and Katrina Bartolomie, Assessor Clerk Recorder.

# 1B) CONFIRM AGENDA AMENDMENTS

**Presenter/s:** Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization, announced the amendments made subsequent to agenda publication. The following cases were withdrawn:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/Account No.
21-0019	Pear Tree Retail I, LLC	00220039020
21-0020	Pear Tree Retail I, LLC (Cire Equity)	00220034
21-0021	Pear Tree Retail I, LLC (Cire Equity)	0022003000
21-0022	Pear Tree Retail I, LLC (Cire Equity)	00220029

# 1c) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Vice-Chair Selzer.

# AGENDA ITEM NO. 2 - APPROVAL OF WITHDRAWN APPLICATIONS

**Presenter/s:** Member Selzer; and Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization.

Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization read the Withdrawals received.

Public Comment: None.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested withdrawals for the following applicants:

PROTEST/APPLICATION NO.	APPLICANT NAME	APN/Account No.
21-0018	Harrell, Daniel A.	00230146
21-0023	Pear Orchard Associates	00237026
21-0019	Pear Tree Retail I, LLC	00220039020
21-0020	Pear Tree Retail I, LLC (Cire Equity)	00220034
21-0021	Pear Tree Retail I, LLC (Cire Equity)	0022003000
21-0022	Pear Tree Retail I, LLC (Cire Equity)	00220029

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

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

None.

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

None.

#### AGENDA ITEM NO. 5 - CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

None.

#### 6A) APPROVAL OF MINUTES JULY 17, 2023

Presenter/s: Member Selzer.

**Board Action:** Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board item 6a is continued to January 29, 2024.

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

### 6B) PUBLIC EXPRESSION

None.

6C) MATTERS FROM STAFF

Presenter/s: None.

# 6D) ANNOUNCEMENTS

None.

#### 6E) CONFIRM DATE OF NEXT MEETING

**Presenter/s:** Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization confirmed the next meeting date is January 29, 2024.

# 6F) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 1:43 P.M.

Attest: ATLAS PEARSON Senior Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization

MaryEllen Sheppard, Chair