



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

Board Meeting -- October 30, 2023 -- 1:30pm

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

A G E N D A

Zoom Webinar ID: 863 9216 6065

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 APPROVAL OF WITHDRAWN APPLICATIONS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
22-0004 11/30/2022 Withdraw Received	MSCI 2007-1Q16 CA KMART PROPERTIES LLC Marvin F. Poer and Company Commercial/Industrial	0023702600 350 Orchard Ave Ukiah
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>		
Current Status: Ready for Hearing		

22-0008 12/19/2022 Withdraw Received	Safeway Inc Altus Group U.S., Inc Commercial/Industrial	0023026100 623 S STATE ST Ukiah
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>		
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i>		
Current Status: Noticed for Hearing		

2. APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs
22-0009 12/19/2022 Withdraw Received	Safeway Inc Altus Group U.S., Inc Commercial/Industrial	0180303900 660 S Main St Fort Bragg
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i>		
Current Status: Noticed for Hearing		
22-0010 12/19/2022 Withdraw Received	The Vons Companies Inc Altus Group U.S., Inc Commercial/Industrial	0061603300 845 S Main St Willits
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date. Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i>		
Current Status: Noticed for Hearing		
22-0015 12/6/2022 Withdraw Received	Tyler Dowell KE Andrews Commercial/Industrial	0023014600 610 S State St Ukiah
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>		
Current Status: Noticed for Hearing		

3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

Case #	Applicant/Agent/Prop Type	APN/Situs
22-0001 11/30/2022 Postpone Requested	Tesla Energy Operations Inc Versatax Consulting Bus Personal Ppty/Fixtures Only <i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i> <i>Other</i> Current Status: Noticed for Hearing	0410026900003

5. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

6. OTHER BUSINESS

- 6a) Approval of Minutes of July 17, 2023 Meeting
- 6b) Public Expression
- 6c) Matters from Staff
- 6d) Announcements
- 6e) Confirm Date of Next Meeting - December 18, 2023
- 6f) Adjournment

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**



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

\$75.00 Filing Fee

APPLICATION NUMBER: Clerk Use Only

22-0004

1. APPLICANT INFORMATION - PLEASE PRINT

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

MSCI 2007-1Q16 CA KMART PROPERTIES LLC

EMAIL ADDRESS

rosen@lnrpartners.com

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

2340 COLLINS AVENUE, STE 700

CITY MIAMI BEACH	STATE FL	ZIP CODE 33139	DAYTIME TELEPHONE (305) 695-5358	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

DONALD, SCOTT

EMAIL ADDRESS

scottdonald@mfpoe.com

COMPANY NAME

MARVIN F. POER AND COMPANY

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

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

2151 MICHELSON DRIVE, SUITE 282

CITY Irvine	STATE CA	ZIP CODE 92612	DAYTIME TELEPHONE (949) 556-9001	ALTERNATE TELEPHONE (949) 757-0991	FAX TELEPHONE (949) 757-1487
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AUTHORIZATION OF AGENT☐ AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

Randall Rosen
Vice President

DATE

11-14-22

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 002-370-26-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 350 ORCHARD AVE UKIAH CA		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	2,875,059	922,835	
IMPROVEMENTS/STRUCTURES	10,832,984	3,477,165	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	13,708,043	4,400,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

18245 / Ukiah Home
 5/6/2002

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable**Each roll year requires a separate application***6. REASON FOR FILING APPEAL (FACTS)***See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Scott Donald, Vice President

IRVINE, CA

11/17/22

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

☒ ☐ OWNER ☒ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE



**ASSESSMENT APPEALS BOARD
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:

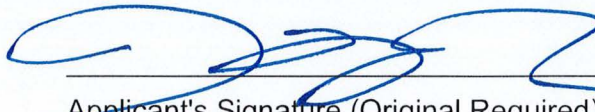
MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

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

Applicant: MSCI 2007-1Q16 CA KMART PROPERTIES LLC
Address: 2340 Collins Avenue, Ste 700
Miami Beach, FL 33139
APN/Account #: 0023702600
Tax Year Protested:
Appeal Roll Type: Regular
Application/Case #: 22-0004

Date:

9/27/23


Applicant's Signature (Original Required)

OCT 2 '23 PM3:32
REC'D BOARD OF SUPERVI

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**



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

APPLICATION NUMBER: Clerk Use Only

22-0008**1. APPLICANT INFORMATION - PLEASE PRINT**

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

SAFeway INC

EMAIL ADDRESS

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

250 E PARKCENTER BLVD

CITY BOISE	STATE ID	ZIP CODE 83706	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

GANGLOFF, DAVID L. JR.

E-MAIL ADDRESS

PTAAPPEALS@PROPERTY-TAXES.COM

COMPANY NAME

ALTUS GROUP U.S., INC.

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

BUSKIRK, DAVID B (BRENT)

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

16600 WOODRUFF AVE., SUITE 200

CITY BELLFLOWER	STATE CA	ZIP CODE 90706	DAYTIME TELEPHONE (562) 282-5926	ALTERNATE TELEPHONE (562) 282-5905 (Admin)	FAX TELEPHONE (562) 920-5775
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AUTHORIZATION OF AGENT☒ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 002-302-6100	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER 1297083	

PROPERTY ADDRESS OR LOCATION

623 S STATE ST UKIAH

DOING BUSINESS AS (DBA), if appropriate

SAFeway INC #1583

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☒ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND	1,333,121	666,561	
IMPROVEMENTS/STRUCTURES	6,068,514	3,034,257	
FIXTURES			
PERSONAL PROPERTY (see instructions)	1,242,443	621,221	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	8,644,078	4,322,039	
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED ☒ Check only one. See instructions for filing periods☒ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____

**ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____

**ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)

See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☒ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** See instructions.☒ Yes ☐ No**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

BELLFLOWER, CA

NOV 23 2022

NAME (Please Print)

DAVID L. GANGLOFF, JR.

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

BOE-305-AG (P1) REV. 03 (02-20)

**AUTHORIZATION OF AGENT/
DESIGNATION OF ATTORNEY**

May be filed with initial *Assessment Appeal Application* when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

MENDOCINO County**APPLICANT AND PROPERTY INFORMATION**

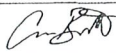
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)				EMAIL ADDRESS	
SAFeway INC / SAFeway STORES INC / THE VONS COMPANIES INC					
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)					
250 E PARKCENTER BLVD					
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
BOISE	ID	83706	()	()	()
SECURED: ASSESSORS PARCEL NUMBER			UNSECURED: ACCOUNT OR TAX BILL NUMBER		
ALL PROPERTY IN COUNTY OF MENDOCINO			ALL PROPERTY IN COUNTY OF MENDOCINO		
<input checked="" type="checkbox"/> AUTHORIZATION OF AGENT			<input type="checkbox"/> DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. _____		

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY	EMAIL ADDRESS
	PTAAPPEALS@property-taxes.com

COMPANY NAME					
ALTUS GROUP U.S., INC.					
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)					
16600 WOODRUFF AVE., STE 200					
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
BELLFLOWER	CA	90706	(562) 920-1864	()	(562) 920-5775

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE Property Tax Manager
APPLICANT NAME Aaron Barrett	DATE 8/15/2022


The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR(S): 2022-2025

Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed or years indicated, limited to four consecutive calendar years. See Rule 305(a)(1)(B).

☒ CHECK AND INITIAL ONE

☒ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.

 Applicant must initial this statement.


☐ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the specific property listed above or the specific properties identified in the *Multiple Properties List* (see page 2 of this authorization).
____ Applicant must initial this statement.

CERTIFICATION OF AGENT

☒ I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.

☐ I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME DAVID GANGLOFF, JR., EVP
AGENT COMPANY NAME ALTUS GROUP U.S., INC.	EMAIL ADDRESS PTAAppeals@property-taxes.com

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



Chamise Cubbison
TREASURER-TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

www.mendocinocounty.org/ttc

MENDOCINO COUNTY SECURED TAX STATEMENT
FOR FISCAL YEAR JULY 1, 2022 THROUGH JUNE
FOR TAX YEAR 2022 - 2023

Print Date: 11/18/2022

PROPERTY INFORMATION	
BILL NUMBER: 1297083	TAX RATE AREA: 003031
PARCEL NUMBER: 0023026100	ACRES: 0
LOCATION: 623 S STATE ST UKIAH CA	
LIEN DATE OWNER: SAFEWAY INC	

SAFEWAY INC
1371 OAKLAND BLVD STE 200
WALNUT CREEK CA 94596

#1583

SEE REVERSE FOR IMPORTANT INFORMATION



See reverse for electronic payment information

TELEPHONE NUMBERS

Tax Collection (707) 234-6875
Address Change (707) 234-6800
Exemptions (707) 234-6801
Assessed Values (707) 234-6800
Tax Rates (707) 234-6859
Personal Property (707) 234-6815

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION	VALUE
Land	\$1,333,121
Structures	\$6,068,514
Business Personal Property	\$1,242,443
Net Value	\$8,644,078

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
707-234-6859	County Wide Base Tax	1.000	\$86,440.78
707-468-3068	Mendocino-Lake CC Bond	0.024	\$2,074.58
707-472-5013	Ukiah Unified Bond	0.157	\$13,571.20
707-462-7921	Ukiah Vly Fire Measure B	0.000	\$30.00
707-462-7921	Ukiah Vly Fire Measure J	0.000	\$150.00

DUE AND PAYABLE ON 11/01/2022	DUE AND PAYABLE ON 02/01/2023	
1ST INSTALLMENT 51,133.28	2ND INSTALLMENT 51,133.28	TOTAL TAXES
DELINQUENT AFTER 12/12/2022	DELINQUENT AFTER 04/10/2023	102,266.56

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
0023026100	003031	1297083

2ND

2022 - 2023

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

IF PAID BY	04/10/2023	51,133.28
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ASSESSED TO ▼
SAFEWAY INC
1371 OAKLAND BLVD STE 200
WALNUT CREEK CA 94596

10% PENALTY 5,113.33
COST CHARGE 20.00

AFTER April 10, 2023 PAY THIS AMOUNT ► 56,266.61

00000020023026100005113328005626661010226656

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

1ST INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
0023026100	003031	1297083

1ST

2022 - 2023

TO PAY TOTAL TAX OF 102,266.56 RETURN
BOTH STUBS WITH PAYMENT BY
December 12, 2022

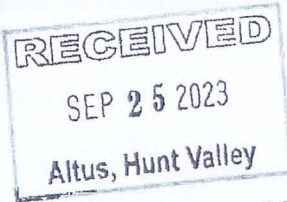
IF PAID BY	12/12/2022	51,133.28
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ASSESSED TO ▼
SAFEWAY INC
1371 OAKLAND BLVD STE 200
WALNUT CREEK CA 94596

10% PENALTY 5,113.33

AFTER December 12, 2022 PAY THIS AMOUNT ► 56,246.61

00000010023026100005113328005624661010226656



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

**ASSESSMENT APPEAL
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/30/2023 1:30pm
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0008
Parcel Number(s): 0023026100
Applicant: Safeway Inc

Please check one of the items shown below.

- ☒ I will be present on the scheduled hearing date.
- ☐ I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

Applicant's Name (please print)

Brent Buskirk
Altus Group U.S., Inc.
Agent's Name (please print)

Applicant's Signature

P.P. Angel Mayesico
Agent's Signature

**Please Return This Notice in the Envelope Provided
to the Clerk of the Board By October 5, 2023**



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTONIO
CHIEF EXECUTIVE OFFICER
CLERK OF THE 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: SAFEWAY INC

ADDRESS: 623 S State St, Ukiah

APN/ACCOUNT No.: 0023026100

TAX YEAR PROTESTED: 2022/2023

TYPE OF ASSESSMENT: ☒ REGULAR ☐ SUPPLEMENTAL ☐ OTHER: _____

PROTEST/APPLICATION No.: 22-0008

DATE: 10/17/23

A handwritten signature in blue ink, appearing to be "D. De" or similar, written over a horizontal line.

APPLICANT'S SIGNATURE *(Original Required)*

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**



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

APPLICATION NUMBER: Clerk Use Only

22-0009

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
SAFeway INC

EMAIL ADDRESS

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

250 E PARKCENTER BLVD

CITY BOISE	STATE ID	ZIP CODE 83706	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
---------------	-------------	-------------------	--------------------------	----------------------------	----------------------

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
GANGLOFF, DAVID L. JR.E-MAIL ADDRESS
PTAAPPEALS@PROPERTY-TAXES.COM

COMPANY NAME

ALTUS GROUP U.S., INC.

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

BUSKIRK, DAVID B (BRENT)

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

16600 WOODRUFF AVE., SUITE 200

CITY BELLFLOWER	STATE CA	ZIP CODE 90706	DAYTIME TELEPHONE (562) 282-5926	ALTERNATE TELEPHONE (562) 282-5905 (Admin)	FAX TELEPHONE (562) 920-5775
--------------------	-------------	-------------------	---------------------------------------	---	-----------------------------------

AUTHORIZATION OF AGENT☒ AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 018-030-3900	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER 1332786	

PROPERTY ADDRESS OR LOCATION

660 S MAIN ST FORT BRAGG

DOING BUSINESS AS (DBA), if appropriate

SAFeway INC #0978

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☒ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND	2,066,313	1,033,156	
IMPROVEMENTS/STRUCTURES	4,068,219	2,034,110	
FIXTURES			
PERSONAL PROPERTY (see instructions)	988,121	494,061	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	7,122,653	3,561,327	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)*See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☒ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

BELLFLOWER, CA

NOV 23 2022

NAME (Please Print)

DAVID L. GANGLOFF, JR.

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

**AUTHORIZATION OF AGENT/
DESIGNATION OF ATTORNEY**

May be filed with initial *Assessment Appeal Application* when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

MENDOCINO County**APPLICANT AND PROPERTY INFORMATION**


NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) SAFeway INC / SAFeway STORES INC / THE VONS COMPANIES INC				EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) 250 E PARKCENTER BLVD					
CITY BOISE	STATE ID	ZIP CODE 83706	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
SECURED: ASSESSORS PARCEL NUMBER ALL PROPERTY IN COUNTY OF MENDOCINO			UNSECURED: ACCOUNT OR TAX BILL NUMBER ALL PROPERTY IN COUNTY OF MENDOCINO		
<input checked="" type="checkbox"/> AUTHORIZATION OF AGENT <input type="checkbox"/> DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO.					

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY	EMAIL ADDRESS PTAAPPEALS@property-taxes.com
---------------------------	---

COMPANY NAME ALTUS GROUP U.S., INC.					
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX) 16600 WOODRUFF AVE., STE 200					
CITY BELLFLOWER	STATE CA	ZIP CODE 90706	DAYTIME TELEPHONE (562) 920-1864	ALTERNATE TELEPHONE ()	FAX TELEPHONE (562) 920-5775

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE  APPLICANT NAME Aaron Barrett	APPLICANT TITLE Property Tax Manager	DATE 8/15/2022
---	--	--------------------------


The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR(S): 2022-2025

Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed or years indicated, limited to four consecutive calendar years. See Rule 305(a)(1)(B).

☒ **CHECK AND INITIAL ONE**

☒ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on *any and all* assessments or property located within the county owned by this applicant.

 *Applicant must initial this statement.*

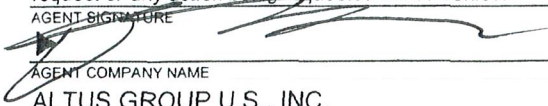
☐ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the *specific* property listed above or the specific properties identified in the *Multiple Properties List* (see page 2 of this authorization).
Applicant must initial this statement.

CERTIFICATION OF AGENT

☒ I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.

☐ I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME DAVID GANGLOFF, JR., EVP
AGENT COMPANY NAME ALTUS GROUP U.S., INC.	EMAIL ADDRESS PTAAppeals@property-taxes.com

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



Chamise Cubbison
TREASURER-TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

www.mendocinocounty.org/ttc

MENDOCINO COUNTY SECURED TAX STATEMENT
FOR FISCAL YEAR JULY 1, 2022 THROUGH JUNE
FOR TAX YEAR 2022 - 2023

Print Date: 11/18/2022

PROPERTY INFORMATION	
BILL NUMBER: 1332786	TAX RATE AREA: 001015
PARCEL NUMBER: 0180303900	ACRES: 3.5600
LOCATION: 660 S MAIN ST FORT BRAGG CA	
LIEN DATE OWNER: SAFEWAY INC	

SAFEWAY INC
1371 OAKLAND BLVD STE 200
WALNUT CREEK CA 94596

#0978

SEE REVERSE FOR IMPORTANT INFORMATION

	See reverse for electronic payment information
--	--

TELEPHONE NUMBERS	COUNTY VALUES AND EXEMPTIONS
-------------------	------------------------------

Tax Collection (707) 234-6875
Address Change (707) 234-6800
Exemptions (707) 234-6801
Assessed Values (707) 234-6800
Tax Rates (707) 234-6859
Personal Property (707) 234-6815

VALUE DESCRIPTION

Land
Structures
Business Personal Property
Net Value

VALUE

\$2,066,313
\$4,068,219
\$988,121
\$7,122,653

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
--	--	--	--

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
707-234-6859	County Wide Base Tax	1.000	\$71,226.52
707-961-2850	Fort Bragg Unified Bond	0.162	\$11,538.70
707-961-1234	Mendocino Cst Hospital BIR	0.013	\$925.95
707-476-4172	Mendo College/Rdwd JC Bond	0.010	\$712.27
707-961-2823	Fort Bragg City Fire Asmnt	0.000	\$22.00
510-725-2930	Mendo Coast Hosp Measure C	0.000	\$144.00

DUE AND PAYABLE ON 11/01/2022	DUE AND PAYABLE ON 02/01/2023	
1ST INSTALLMENT 42,284.72	2ND INSTALLMENT 42,284.72	TOTAL TAXES
DELINQUENT AFTER 12/12/2022	DELINQUENT AFTER 04/10/2023	84,569.44

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
0180303900	001015	1332786

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

2ND

2022 - 2023

IF PAID BY	04/10/2023	42,284.72
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ASSESSED TO ▼
SAFEWAY INC
1371 OAKLAND BLVD STE 200
WALNUT CREEK CA 94596

10% PENALTY 4,228.48
COST CHARGE 20.00

AFTER April 10, 2023 PAY THIS AMOUNT ► 46,533.20

00000020180303900004228472004653320008456944

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

1ST INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
0180303900	001015	1332786

TO PAY TOTAL TAX OF 84,569.44 RETURN
BOTH STUBS WITH PAYMENT BY
December 12, 2022

1ST

2022 - 2023

IF PAID BY	12/12/2022	42,284.72
------------	------------	-----------

ASSESSED TO ▼
SAFEWAY INC
1371 OAKLAND BLVD STE 200
WALNUT CREEK CA 94596

10% PENALTY 4,228.47

AFTER December 12, 2022 PAY THIS AMOUNT ► 46,513.19

00000010180303900004228472004651319008456944



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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



**ASSESSMENT APPEAL
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/30/2023 1:30pm
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0009
Parcel Number(s): 0180303900
Applicant: Safeway Inc

Please check one of the items shown below.

☒ I will be present on the scheduled hearing date.

☐ I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?

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If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

Applicant's Name (please print)

Applicant's Signature

Brent Buskirk
Altus Group U.S., Inc.
Agent's Name (please print)

p.p. Angel Mayesi Ch
Agent's Signature

**Please Return This Notice in the Envelope Provided
to the Clerk of the Board By October 5, 2023**



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANT
CHIEF EXECUTIVE OFFICER
CLERK OF THE 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: SAFEWAY INC

ADDRESS: 660 S Main St, Fort Bragg

APN/ACCOUNT No.: 0180303900

TAX YEAR PROTESTED: 2022/2023

TYPE OF ASSESSMENT: ☒ REGULAR ☐ SUPPLEMENTAL ☐ OTHER: _____

PROTEST/APPLICATION No.: 22-0009

DATE: 10/17/23

A handwritten signature in blue ink, appearing to be "D. Ant", written over a horizontal line.

APPLICANT'S SIGNATURE *(Original Required)*

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**



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

APPLICATION NUMBER: Clerk Use Only

22-0010

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS OR TRUST NAME
THE VONS COMPANIES INC

EMAIL ADDRESS

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

250 E PARKCENTER BLVD

CITY BOISE	STATE ID	ZIP CODE 83706	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

GANGLOFF, DAVID L. JR.

E-MAIL ADDRESS

PTAAPPEALS@PROPERTY-TAXES.COM

COMPANY NAME

ALTUS GROUP U.S., INC.

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

BUSKIRK, DAVID B (BRENT)

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

16600 WOODRUFF AVE., SUITE 200

CITY BELLFLOWER	STATE CA	ZIP CODE 90706	DAYTIME TELEPHONE (562) 282-5926	ALTERNATE TELEPHONE (562) 282-5905 (Admin)	FAX TELEPHONE (562) 920-5775
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AUTHORIZATION OF AGENT☒ AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 006-160-3300	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER 1306522	

PROPERTY ADDRESS OR LOCATION

845 S MAIN ST WILLITS

DOING BUSINESS AS (DBA), if appropriate

THE VONS COMPANIES INC #0965

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☒ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	443,698	221,849	
IMPROVEMENTS/STRUCTURES	1,215,793	607,897	
FIXTURES			
PERSONAL PROPERTY (see instructions)	677,768	338,884	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,337,259	1,168,630	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

Must attach copy of notice or bill, where applicable**Each roll year requires a separate application***6. REASON FOR FILING APPEAL (FACTS)***See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☒ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

BELLFLOWER, CA

DATE
NOV 23 2022

NAME (Please Print)

DAVID L. GANGLOFF, JR.

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

**AUTHORIZATION OF AGENT/
DESIGNATION OF ATTORNEY**

May be filed with initial *Assessment Appeal Application* when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

MENDOCINO County**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) SAFEWAY INC / SAFEWAY STORES INC / THE VONS COMPANIES INC				EMAIL ADDRESS	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) 250 E PARKCENTER BLVD					
CITY BOISE	STATE ID	ZIP CODE 83706	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
SECURED: ASSESSORS PARCEL NUMBER ALL PROPERTY IN COUNTY OF MENDOCINO			UNSECURED: ACCOUNT OR TAX BILL NUMBER ALL PROPERTY IN COUNTY OF MENDOCINO		
<input checked="" type="checkbox"/> AUTHORIZATION OF AGENT <input type="checkbox"/> DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO.					

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

NAME OF AGENT OR ATTORNEY				EMAIL ADDRESS PTAAPPEALS@property-taxes.com	
COMPANY NAME ALTUS GROUP U.S., INC.					
MAILING ADDRESS (STREET ADDRESS OR P.O. BOX) 16600 WOODRUFF AVE., STE 200					
CITY BELLFLOWER	STATE CA	ZIP CODE 90706	DAYTIME TELEPHONE (562) 920-1864	ALTERNATE TELEPHONE ()	FAX TELEPHONE (562) 920-5775

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any *Assessment Appeal Application* in this county as indicated above.

APPLICANT SIGNATURE 	APPLICANT TITLE Property Tax Manager
APPLICANT NAME Aaron Barrett	DATE 8/15/2022


The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR(S): 2022-2025

Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed or years indicated, limited to four consecutive calendar years. See Rule 305(a)(1)(B).

☒ **CHECK AND INITIAL ONE**

☒ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on *any and all* assessments or property located within the county owned by this applicant.

 *Applicant must initial this statement.*

☐ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the *specific* property listed above or the specific properties identified in the *Multiple Properties List* (see page 2 of this authorization).


Applicant must initial this statement.

CERTIFICATION OF AGENT

☒ I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.

☐ I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME DAVID GANGLOFF, JR., EVP
AGENT COMPANY NAME ALTUS GROUP U.S., INC.	EMAIL ADDRESS PTAAppeals@property-taxes.com

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



Chamise Cubbison
TREASURER-TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

www.mendocinocounty.org/ttc

MENDOCINO COUNTY SECURED TAX STATEMENT
FOR FISCAL YEAR JULY 1, 2022 THROUGH JUNE
FOR TAX YEAR 2022 - 2023

Print Date: 11/18/2022

PROPERTY INFORMATION	
BILL NUMBER: 1306522	TAX RATE AREA: 004011
PARCEL NUMBER: 0061603300	ACRES: 0
LOCATION: 845 S MAIN ST WILLITS CA	
LIEN DATE OWNER: VONS COMPANIES INC THE	

VONS COMPANIES INC THE
1371 OAKLAND BLVD STE #200
WALNUT CREEK CA 94596

#6965

SEE REVERSE FOR IMPORTANT INFORMATION

	See reverse for electronic payment information
--	--

TELEPHONE NUMBERS		COUNTY VALUES AND EXEMPTIONS	
		VALUE DESCRIPTION	VALUE
Tax Collection	(707) 234-6875	Land	\$443,698
Address Change	(707) 234-6800	Structures	\$1,215,793
Exemptions	(707) 234-6801	Business Personal Property	\$677,768
Assessed Values	(707) 234-6800	Net Value	\$2,337,259
Tax Rates	(707) 234-6859		
Personal Property	(707) 234-6815		

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS			
TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
707-234-6859	County Wide Base Tax	1.000	\$23,372.59
707-468-3068	Mendocino-Lake CC Bond	0.024	\$560.94
707-459-5314	Willits Unified Bond	0.048	\$1,121.89
707-459-6271	Little Lake Fire Asmnt	0.000	\$600.00
707-459-6271	Little Lake Fire Measure J	0.000	\$390.00
707-459-7113	Willits Sewer Assessment	0.000	\$9,758.80

DUE AND PAYABLE ON 11/01/2022	DUE AND PAYABLE ON 02/01/2023	
1ST INSTALLMENT 17,902.11	2ND INSTALLMENT 17,902.11	TOTAL TAXES
DELINQUENT AFTER 12/12/2022	DELINQUENT AFTER 04/10/2023	35,804.22

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
0061603300	004011	1306522

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

2ND

2022 - 2023

IF PAID BY	04/10/2023	17,902.11
------------	------------	-----------

ASSESSED TO ▼

VONS COMPANIES INC THE
1371 OAKLAND BLVD STE #200
WALNUT CREEK CA 94596

10% PENALTY 1,790.21

COST CHARGE 20.00

AFTER April 10, 2023 PAY THIS AMOUNT ► 19,712.32

00000020061603300001790211001971232003580422

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

1ST INSTALLMENT PAYMENT STUB

PLEASE MAKE CHECK PAYABLE TO:
MENDOCINO COUNTY TAX COLLECTOR
501 Low Gap Rd, Room 1060
Ukiah, CA 95482

MENDOCINO COUNTY SECURED PROPERTY TAXES

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
0061603300	004011	1306522

TO PAY TOTAL TAX OF 35,804.22 RETURN
BOTH STUBS WITH PAYMENT BY
December 12, 2022

1ST

2022 - 2023

IF PAID BY	12/12/2022	17,902.11
------------	------------	-----------

ASSESSED TO ▼

VONS COMPANIES INC THE
1371 OAKLAND BLVD STE #200
WALNUT CREEK CA 94596

10% PENALTY 1,790.21

AFTER December 12, 2022 PAY THIS AMOUNT ► 19,692.32

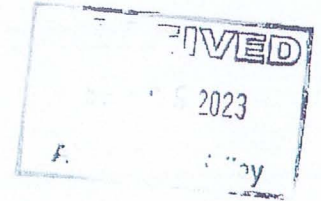
00000010061603300001790211001969232003580422



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

**ASSESSMENT APPEAL
HEARING DATE CONFIRMATION NOTICE**



Hearing Date/Time: 10/30/2023 1:30pm
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0010
Parcel Number(s): 0061603300
Applicant: The Vons Companies Inc

Please check one of the items shown below.

☒ I will be present on the scheduled hearing date.

☐ I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

Applicant's Name (please print)

Applicant's Signature

Brent Buskirk
Altus Group U.S., Inc.

Agent's Name (please print)

p.p. Angel Mayra

Agent's Signature

**Please Return This Notice in the Envelope Provided
to the Clerk of the Board By October 5, 2023**



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANI
CHIEF EXECUTIVE OFFICER
CLERK OF THE 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: THE VONS COMPANIES INC

ADDRESS: 845 S Main St, Willits

APN/ACCOUNT No.: 0061603300

TAX YEAR PROTESTED: 2022/2023

TYPE OF ASSESSMENT: ☒ REGULAR ☐ SUPPLEMENTAL ☐ OTHER: _____

PROTEST/APPLICATION No.: 22-0010

DATE: 10/17/23


APPLICANT'S SIGNATURE *(Original Required)*

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.



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

APPLICATION NUMBER: Clerk Use Only

1. APPLICANT INFORMATION - PLEASE PRINT

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

Dowell Tyler

EMAIL ADDRESS

tdowell@keatax.com

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

2424 Ridge Rd

CITY

Rockwall

STATE

TX

ZIP CODE

75087

DAYTIME TELEPHONE

(469) 298-1760

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Dowell Tyler

EMAIL ADDRESS

twatts@keatax.com

COMPANY NAME

KE Andrews

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

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

2424 Ridge Rd

CITY

Rockwall

STATE

TX

ZIP CODE

75087

DAYTIME TELEPHONE

(469) 298-1760

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT☒ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

Tax Manager

DATE

11/28/12

3. PROPERTY IDENTIFICATION INFORMATION☐ YES ☒ NO

Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

002-301-46-00

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

610 S State Street

DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$435,560	435,560	
IMPROVEMENTS/STRUCTURES	\$1,923,826	1,314,440	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$2,359,386	1,750,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)*See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☐ Yes ☒ No**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen – Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Tyler Dowell

Rockwall, Texas

11/28/22

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

Katrina Bartolomie
Mendocino County
Assessor/ Clerk/Recorder

**2022-23 INFORMAL REQUEST
FOR DECLINE IN MARKET
VALUE PROP 8 REASSESSMENT**

501 Low Gap Rd., Rm. 1020
Ukiah, CA 95482
Phone: 707-234-6800
Fax: 707-463-6597

California State Revenue and Taxation Code, Section 51 authorizes the Assessor to temporarily lower the assessed value of any real property when it is greater than the market value as of the January 1, lien date. If you have evidence that the market value of your property as of January 1, 2022 is less than the assessed value, please provide the information below and return this request to the Assessor's Office. If you have any questions please contact our office at 707-234-6800.

This form allows you to request a review of the assessment of your property due to a decline-in-value. Please provide evidence to support your opinion of value as of January 1, 2022. A simple statement that property values have declined is not sufficient to justify a reduction. The best evidence or support includes information on sales of comparable properties. You should select three comparable properties that sold as close to January 1, 2022 as possible, but no later than March 31, 2022. (Comparable sales between July 2021 and March 2022 are best)

CONTACT INFORMATION		PROPERTY INFORMATION	
Name	Tyler Dowell	Assessor's Parcel Number	002-301-46-00
Mailing Address	2424 Ridge Rd	Property Address	610 S State Street
City/State/Zip	Ukiah, CA	City/State/Zip	Ukiah, CA
Daytime Telephone	469-298-1760	Assessed Value (from tax bill)	\$2,359,386
E-Mail Address	tdowell@keatax.com	Date of Purchase	
Your Opinion of Value as of January 1, 2022		Purchase Price	


COMPARABLE PROPERTY INFORMATION					
				Description	
Sale	Address or Assessor's Parcel Number	Sale Date (No later than 3/31/2022)	Sale Price \$	Single Family	Commercial/Industrial
				Include bldg. size, yr. built, # of bedrooms, baths, proximity	Include bldg. & land size, use, zoning, yr. built, proximity & income
				Multi Residence # of units and income	
1					
2					
3					

IMPORTANT - SIGNATURE

Your property taxes are still due by the delinquent date printed on the bill from the Tax Collector. The filing of an assessment review or an assessment appeal does not alter or delay the date taxes are due. The Tax Collector will add interest and penalties to the amount you owe if your payment is late.

I have read and understood the statement above. I agree to allow the Assessor's staff to inspect the property, including the interior of any improvements, if necessary. (An Appraiser will call to schedule an appointment, if needed).


Signature


Title (Owner, Agent, etc)

11/25/22
Date

Preserve your appeal rights. If you disagree with the Assessor's findings resulting from this application, you have formal appeal rights pertaining to your original assessment if an Application for Changed Assessment is filed timely. To obtain an application you need to contact the Clerk of the Assessments Appeals Board at 707-463-4221.

Please Note. The Assessment Appeal Filing period is from July 2 through November 30, 2022.

Protect your appeal rights. Appeals must be postmarked by the deadline regardless of the status of this separate "Request For Decline In Market Value."

REQUEST MUST BE POSTMARKED NO LATER THAN DEC. 10th



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

OCT 12 '23 PM3:27
REC'D BOARD OF SUPERVI

**ASSESSMENT APPEAL
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/30/2023 1:30pm
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0015
Parcel Number(s): 0023014600
Applicant: Tyler Dowell

Please check one of the items shown below.

☒ I will be present on the scheduled hearing date.

☐ I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

Applicant's Name (please print)

Applicant's Signature

Eric Hoefler
Agent's Name (please print)

Eric Hoefler
Agent's Signature

**Please Return This Notice in the Envelope Provided
to the Clerk of the Board By October 5, 2023**



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

September 14, 2023

KE Andrews
Tyler Dowell
2424 Ridge Road
Rockwell, TX 75087

Katrina Bartolomie
Mendocino County Assessor, County Clerk, Recorder
501 Low Gap Road, Room 1020
Ukiah, CA 95482

Regal # 051813

Reference: Application Number: 22-0015
Parcel Number: 0023014600
Applicant: Tyler Dowell

Hearing: Assessment Appeals
Date/Time: 10/30/2023 1:30pm
Location: COUNTY ADMINISTRATION CENTER
501 Low Gap Road, Room 1070

NOTICE IS HEREBY GIVEN THAT the Mendocino County Assessment Appeals Board (AAB) has set the above-referenced application for hearing at the above-stated date, time, and location.

The AAB is required to find the full value of the property from the evidence presented at the hearing. The AAB can raise, under certain circumstances, as well as lower or confirm the assessment being appealed. An application for a reduction in the assessment of a portion of an improved real property (e.g., land only or improvements only) or a portion of installations which are partly real property and partly personal property (e.g., only the improvement portion or only the personal property portion of machinery and equipment) may result in a reappraisal of all property of the applicant at the site which may result in an increase in the unprotested assessment of the other portion or portions of the property, which increase will offset, in whole or part, any reduction in the protested assessment.

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

It is requested that you return the enclosed letter confirming your intention to appear at the hearing at least 30 days prior to the hearing. We should receive your response by September 30, 2023. If you have already filed a Withdrawal Form or Postponement Form with the Clerk of the Board, no further action on your part is necessary at this time. If you have any questions, please contact the Clerk of the Assessment Appeals Board.

Dated: Darcie Antle
September 14, 2023 Clerk of the Board

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

Enclosures: Hearing Date Confirmation Notice
Application Withdrawal Form
Application Postponement Form

RECEIVED
SEP 22 2023
KE ANDREWS



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE 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: Tyler Dowell

ADDRESS: 2424 Ridge Rd, Rockwall TX 75087

APN/ACCOUNT No.: 0023014600

TAX YEAR PROTESTED: 2022

TYPE OF ASSESSMENT: ☒ REGULAR ☐ SUPPLEMENTAL ☐ OTHER: _____

PROTEST/APPLICATION No.: 22-0015

DATE: 10/16/2023

APPLICANT'S SIGNATURE (Original Required)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**



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

APPLICATION NUMBER: Clerk Use Only

22 - 0001

1. APPLICANT INFORMATION - PLEASE PRINT

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

Tesla Energy Operations Inc

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

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

12832 S. Frontrunner Blvd #100

CITY

Draper

STATE

UT

ZIP CODE

84020

DAYTIME TELEPHONE

() ()

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

() ()

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

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

Kotschedoff, Amy

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

COMPANY NAME

Versatax Consulting

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

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

23052 Alicia Parkway #H-372

CITY

Mission Viejo

STATE

CA

ZIP CODE

92692

DAYTIME TELEPHONE

(310) 650-1921

ALTERNATE TELEPHONE

() ()

FAX TELEPHONE

(866) 390-1076

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

0410026900003

TAX BILL NUMBER

23889

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☐ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☒ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

813,338

406,000

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

813,338

406,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

5. TYPE OF ASSESSMENT BEING APPEALED ☒ *Check only one. See instructions for filing periods*☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

6. REASON FOR FILING APPEAL (FACTS)*See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE☐ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of _____.☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of _____.☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☒ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☒ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**

The assessment may have incorrectly removed the solar exclusion. Also, see the attached Exhibit A.

☒ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☒ Are requested. ☐ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☒ Yes ☐ No**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Rancho Santa Margarita, CA

10/15/2022

Amy Kotschedoff

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

☒ OWNER ☒ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

MENDOCINO COUNTY UNSECURED TAX STATEMENT



Chamise Cubbison
Auditor-Controller/Treasurer-Tax Collector
501 Low Gap Rd, Room 1060
Ukiah, CA 95482
Telephone: (707) 234-6875

FOR FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

BILL NO.	ACCOUNT NUMBER	TAX RATE AREA	
238889	0410026900003	003031	
FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
813,338	813,338		
813,338	813,338		
HOMEOWNER'S EXEMPTION			
NET AFTER HOMEOWNER EXEMPT.			
OTHER EXEMPTIONS			
10% LATE FILING PENALTY (RTC 463)	0		
NET VALUE & TAX ▶	813,338	1.211	9,849.52
ESCAPED INTEREST PER R&T 506			
TOTAL TAX DUE ▶			9,849.52

ASSESSED TO ▼

ON JANUARY 1, 2022

AT FULL VALUE *****AUTO**ALL FOR AADC 840 AA 3566 1/I_P19 T12

TESLA ENERGY OPERATIONS, INC
C/O TAX DEPT STE 100
12832 S FRONTRUNNER BLVD
DRAPER UT 84020-5491



SEE REVERSE FOR CREDIT CARD OR ELECTRONIC CHECK PAYMENT INFORMATION

Delinquent if not paid by 5:00 p.m. August 31, 2022, thereafter, 10% penalty will be added. An additional 1% interest each month will be added 2 months after delinquent date (R&T §2192). DESCRIPTION: CO GENERATION/POWER CO/ALTERN LOCATION: NONE

IMPORTANT INFORMATION FROM THE COUNTY ASSESSOR - PHONE (707) 234-6815

Assessment Date - Annually the Assessor shall assess all the taxable property in the county, except state assessed property, to the persons owning, claiming, possessing or controlling it at 12:01 a.m. on the first day of January (R&T §2192). Ownership of the property is determined by the owner of record on the lien date and this determines the obligation to pay taxes. All tax liens attach annually on the first day of January preceding the fiscal year for which the tax is levied. The disposal or sale of the property after the lien date does not relieve the assessee of responsibility pertaining to this assessment.

Change in Ownership - If you no longer own this property, please contact the Assessor to ascertain what information they require for removal from the current or future tax rolls.

Valuations - Changes of assessment cannot be made by the Tax Collector. If the assessment is incorrect, you must contact the Assessor for more information. This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.

If you disagree with the assessed value, the taxpayer has the right to an informal assessment review by the Assessor (R&T §2611.6). If the taxpayer and Assessor are unable to agree on a proper assessed value, pursuant to the informal assessment review, the taxpayer has a right to file an application for reduction in assessment for the following year with the county assessment appeals board. For more appeal information and how to request an application please see the reverse.

IMPORTANT INFORMATION FROM THE COUNTY TAX COLLECTOR - PHONE (707) 234-6875

Unsecured Property Tax - Unsecured Property Tax is defined as a value based property tax that is the liability of the person or entity assessed. See reverse for more information.

Payments Accepted - Payments by mail must be postmarked no later than the delinquent date. Mail your payment early to avoid penalties. For information about electronic payment options please see the reverse side of this bill.

Due Date - If the due date of August 31st or other due date, as noted on this bill, falls on Saturday, Sunday, or a legal holiday, the day and hour of delinquency is 5:00 p.m. on the following business day and not considered delinquent. For questions about payment information or due dates contact the Tax Collector.

▲ DETACH HERE ▲

2022 - 2023

MENDOCINO COUNTY
UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	BILL NUMBER
0410026900003	003031	238889

ASSESSED TO ▼

TESLA ENERGY OPERATIONS, INC
C/O TAX DEPT STE 100
12832 S FRONTRUNNER BLVD
DRAPER UT 84020

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

TOTAL TAX DUE
BY 08-31-2022 **9,849.52**

ON 9-1-22 ADD 10% PENALTY OF \$ 984.95

Total Due After 8/31/2022 through 10/31/2022
10,834.47

** In Addition ** Beginning 11-01-22 ADD \$ 147.74
the first day of each month until paid in full.

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

23888922104100269000030098495201083447

EXHIBIT A
Application for Changed
Assessment

This Exhibit A is hereby made a part of this filing and applies to all sections thereof. This filing also includes all property at this location, all property which is part of the economic unit, and all other assessments, notices, and/or penalties relating to the Taxpayer herein during the regular assessment period and/or within sixty days prior to this filing. Taxpayer's opinion of total value is the total value of all property and any allocation of this value or any allocation of values between parcels within an economic unit are for administrative convenience only.

The assessment was not made in accordance with provisions of federal and state constitutional, statutory, administrative and case law, including but not limited to Articles XIII, XIII A, XIII B, XIII C, and XIII D of the California Constitution and its implementing statutes and regulations. Assessments were not made within the appropriate statutes of limitation. Some of the statutory provisions and administrative rules applied with respect to this assessment are unconstitutional, under the federal and state constitutions. Further, some of the state constitutional provisions are unconstitutional under the federal constitution.

The assessment does not reflect the correct base year, base-year value, trended base-year value, or full cash value of the property. The assessment does not reflect either the lower of a proper base-year value (including the trend factor) or fair market value (taking into account all factors, including misfortunes or calamities). There was no event allowing upward revaluation under Article XIII A since the appropriate base year. The assessment was based on mistaken facts, including but not limited to the date of valuation and the status of completion of the property.

The assessment was based upon an invalid method of valuation. The assessment is not justified by any method of valuation. To the extent that a valid method of valuation was used, the assessment was based upon an invalid application of that method. The assessment was improperly calculated as to all elements of value under each method of valuation.

Legal and factual mistakes were made as to the inclusion of double-taxed property and non-taxable property; the inclusion of property not owned and/or possessed by taxpayer; property assumed to be existing which was not existing; classification of property; the effect of enforceable restrictions; exemption of property. Further, all or part of the property is immune from taxation as government owned property.

Each of the grounds for protesting the taxes herein are separate. No ground, claim of exemption or immunity, or any protest herein is to be deemed as a waiver of any other ground for protesting the taxes herein. Supplementary or clarifying information will be supplied at the request of the taxing authority. Applicant reserves the right to supplement, clarify or delete the above grounds.

Authorization for Property Tax Matters

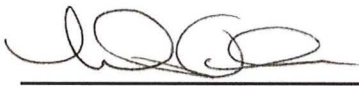
Versatax Consulting, Inc. is authorized to represent Tesla Energy Operations, Inc. and related entities for all property tax matters in the counties on the attached list. Versatax Consulting, Inc. is delegated full authority to handle all matters (including open prior-year appeals) relative to property taxes and assessments related to the property owned, possessed, or controlled by the undersigned and to represent us, with the assistance of legal counsel, if necessary, in the appeal process.

Versatax Consulting, Inc. will provide Tesla Energy Operations, Inc. and related entities copies of all appeal applications that are filed on their behalf.

This agency shall be in effect for the 2021, 2022, and 2023 calendar years or until revoked in writing by either party. Versatax Consulting, Inc. is authorized to sign and file applications in the specific calendar year in which the applications is filed.

All correspondence shall continue to be directed to Tesla Energy Operations, Inc. at the address on file. The contact information for Versatax Consulting is as follows:

NAME: Peter W. Kotschedoff
Versatax Consulting, Inc.
ADDRESS: 23052 Alicia Parkway, H-372
Mission Viejo, CA 92692
949-235-8209

SIGNED: 

NAME/TITLE: Sr. Director, U.S. Tax
(Owner/Officer/Partner)

DATE EFFECTIVE: 2.26.21

Tesla Energy Operations, Inc.
Authorization County list 2021-2023

Alameda	Orange
Alpine	Placer
Amador	Plumas
Butte	Riverside
Calaveras	Sacramento
Colusa	San Benito
Contra Costa	San Bernardino
Del Norte	San Diego
El Dorado	San Francisco
Fresno	San Joaquin
Glenn	San Luis Obispo
Humboldt	San Mateo
Imperial	Santa Barbara
Inyo	Santa Clara
Kern	Santa Cruz
Kings	Shasta
Lake	Sierra
Lassen	Siskiyou
Los Angeles	Solano
Madera	Sonoma
Marin	Stanislaus
Mariposa	Sutter
Mendocino	Tehama
Merced	Trinity
Modoc	Tulare
Mono	Tuolumne
Monterey	Ventura
Napa	Yolo
Nevada	Yuba



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

**ASSESSMENT APPEAL
HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/30/2023 1:30pm
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 22-0001
Parcel Number(s):
Applicant: Tesla Energy Operations Inc

Please check one of the items shown below.

☐ I will be present on the scheduled hearing date.

☒ I wish to postpone or withdraw my application, and my signed form is attached.

I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.

What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?

The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).

If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.

Applicant's Name (please print)

Applicant's Signature

Amy Kotschedoff
Agent's Name (please print)

[Signature]
Agent's Signature

**Please Return This Notice in the Envelope Provided
to the Clerk of the Board By October 5, 2023**



**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 POSTPONEMENT

Pursuant to Section Rule 323, subsection (a) of the Revenue and Taxation Code, taxpayers may request a postponement of an application from a hearing appeal date. The applicant and/or the assessor shall be allowed one postponement as a matter of right, the request for which must be made no later than 21 days before the hearing is scheduled to commence. If the applicant requests a postponement of a scheduled hearing within 120 days of the expiration of the two-year limitation period provided in section 1604, the postponement will be contingent upon the applicant agreeing to extend and toll indefinitely the two-year period. The applicant has the right to terminate the extension agreement with 120 days written notice.

The assessor is not entitled to a postponement as a matter of right within 120 days of the expiration of the two-year limitation period. However, at the discretion of the Board, such a request may be granted. In addition, if the applicant or the applicant's agent is unable to attend a properly noticed hearing, the applicant or the applicant's agent may request, prior to the hearing date, a postponement of the hearing with a showing of good cause to the Board. Any information exchange dates established pursuant to Rule 305.1 remain in effect based on the originally scheduled hearing date, notwithstanding the hearing postponement, except when a hearing is postponed due to the failure of a party to respond to an exchange of information.

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

MENDOCINO COUNTY EXECUTIVE OFFICE
501 Low Gap Road, Room 1010
Ukiah, CA 95482
Attn: Atlas M.A. Pearson, Senior Deputy Clerk of the Assessment Appeals Board

I hereby request a continuance of the following application for changed assessment:

Applicant: Tesla Energy Operations Inc
Address: 12832 S. Frontrunner Blvd #100
Draper, UT 84020
APN/Account #:
Tax Year Protested:
Appeal Roll Type: Regular
Application/Case #: 22-0001

Date: 10-2-23

A handwritten signature in blue ink, appearing to read "Amy [unclear]", written over a horizontal line.

Applicant's Signature (Original Required)



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE 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

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) **22-0001** for the reduction in assessment for the **2022** regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

This extension of time is executed on the 2nd day of the month of October, 2023, at

[Signature]

Date: 10/2/23

Applicant/Authorized Agent (Original Signature Required)

[Signature]

Date: 10/18/2023

Katrina Bartolomie, Assessor

Christian M. Curtis, County Counsel

MaryEllen Sheppard, Chair, Assessment Appeals Board

BY: _____

Date: _____

Attest: DARCIE ANTLE, Clerk of the Board

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010
Ukiah, CA. 95482

Attn: Atlas Pearson, Senior Deputy Clerk of the Board

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 – July 17, 2023

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

AGENDA ITEM NO. 1 – OPEN SESSION (9:17 A.M.)

1A) ROLL CALL

Present: Member Richard Selzer, and Member Leland Kraemer.

Staff Present: Charlotte Scott, Assistant 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 PROPER NOTICE OF PUBLIC HEARING

Presenter: Lillian Bearden, Deputy Clerk of the Board/ Clerk of the Board of Equalization, announced that proper notice had been established.

1C) ELECTION OF CHAIR AND VICE-CHAIR

Presenter: Lillian Bearden, Deputy Clerk of the Board/ Clerk of the Board of Equalization.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board nominates and elects member Maryellen Shepherd as Chair and Member Richard Selzer as Vice-Chair of the Mendocino County Assessment Appeals Board for the 2023-2024 calendar. The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

1D) ADOPTION OF 2023-24 BOARD OF EQUALIZATION LOCAL PROPERTY TAX RULES

Presenter: Vice-Chair Selzer.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board adopts the 2023-24 Board of Equalization Local Property Tax rules.

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

1E) ADOPTION OF 2023-24 MASTER MEETING SCHEDULE

Presenter: Vice-Chair Selzer.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board adopts the 2023-24 Master Meeting Schedule.

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

1F) CONFIRM AGENDA AMENDMENTS

Presenter: Lillian Bearden, Deputy Clerk of the Board/ Clerk of the Board of Equalization, announced that there were no updates subsequent to agenda publication.

1G) ANNOUNCE ORDER OF PROCEEDINGS

AGENDA ITEM NO. 2 - OTHER BUSINESS**2A) – APPROVAL OF MINUTES OF THE APRIL 24, 2023 MEETING**

Presenter: Member Selzer; Vice-Chair.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board approves the minutes of the April 24, 2023 meeting.

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Member Shepherd

2B) PUBLIC EXPRESSION

None.

2C) MATTERS FROM STAFF

Presenter/s: Atlas M. Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization.

2D) ANNOUNCEMENTS

None.

2E) CONFIRM DATE OF NEXT MEETING – OCTOBER 23, 2023

Presenter: Lillian Bearden, Deputy Clerk of the Board/ Clerk of the Board of Equalization, confirmed that the next meeting date is October 23, 2023.

2F) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:28 A.M.

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

MaryEllen Sheppard, Chair