

Board Meeting -- October 27, 2025 -- 9am

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

AGENDA

Zoom Webinar ID: 891 6534 3103

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 APPROVAL OF WITHDRAWN APPLICATIONS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				
25-0001 11/26/2024 Withdraw Received	CPH Hill House Jones Lang LaSalle Hotels & Hospitality "JLL" Other	1190701100 10701 Palette Drive Mendocino				
	Decline in Value: The Assessor's roll value exceeds the market value as of the lien date					
	Current Status: Noticed for Hearing					
25-0002 11/26/2024 Withdraw Received	CPH Hill House Jones Lang LaSalle Hotels & Hospitality "JLL" Other Decline in Value: The Assessor's roll value exceeds the ma	1191400500 10701 Palette Drive Mendocino arket value as of the lien date.				

2. APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs		
25-0003 11/26/2024 Withdraw Received	CPH Mendo Hotel LLC Jones Lang LaSalle Hotels & Hospitality "JLL" Other	1192360100 45080 Main Street Mendocino		
	Decline in Value: The Assessor's roll value exceeds the ma	arket value as of the lien date.		
	Current Status: Noticed for Hearing			
25-0004 11/26/2024 Withdraw	CHP Mendo Hotel LLC Jones Lang LaSalle Hotels & Hospitality "JLL"	1192380400 45060 Main Street Mendocino		
Received	Other	Worldowno		
Decline in Value: The Assessor's roll value exceeds the market value as of the lien				
	Current Status: Noticed for Hearing			
25-0005 11/26/2024 Withdraw Received	CPH Mendo Hotel LLC Jones Lang LaSalle Hotels & Hospitality "JLL" Other	1192381800 45080 Main Street Mendocino		
	Decline in Value: The Assessor's roll value exceeds the ma	arket value as of the lien date.		
	Current Status: Noticed for Hearing			

3. APPROVAL OF EXTENSION OF TIME REQUEST

4. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

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

4. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs		
23-0024 11/30/2023 Stipulate Received	Tesla Energy Operations Inc Versatax Consulting Bus Personal Ppty/Fixtures Only	041002690000		
	Personal Property/Fixtures: Assessor's value of personal princorrectly calculated. Other	roperty and/or fixtures has been		
	Current Status: Noticed for Hearing			
24-0001 5/6/2024	Mainsheet Capital, Inc.	0311028772000 17700 Boonville Rd		
Stipulate Received	Bus Personal Ppty/Fixtures Only	Boonville		
	Personal Property/Fixtures: Assessor's value of personal princorrectly calculated.	roperty and/or fixtures has been		
	Current Status: Noticed for Hearing			
24-0002 5/6/2024	Mainsheet Capital, Inc.	0311028772000 17700 Boonville Rd		
Stipulate Received	Bus Personal Ppty/Fixtures Only	Boonville		
	Personal Property/Fixtures: Assessor's value of personal princorrectly calculated.	roperty and/or fixtures has been		
	Current Status: Noticed for Hearing			
24-0003 5/6/2024	Mainsheet Capital, Inc.	0311028772000 17700 Boonville Rd		
Stipulate Received	Bus Personal Ppty/Fixtures Only	Boonville		
	Personal Property/Fixtures: Assessor's value of personal princorrectly calculated.	roperty and/or fixtures has been		
	Current Status: Noticed for Hearing			

4. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs				
24-0004 5/6/2024	Mainsheet Capital, Inc.	0311028772000 17700 Boonville Rd				
Stipulate Received	Bus Personal Ppty/Fixtures Only	Boonville				
	Personal Property/Fixtures: Assessor's value of personal pincorrectly calculated.	Property/Fixtures: Assessor's value of personal property and/or fixtures has been calculated.				
	Current Status: Noticed for Hearing					
25-0006 1/17/2025 Stipulate Received	Tesla Energy Operations Inc Versatax Consulting Bus Personal Ppty/Fixtures Only	0410026900003				
	Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated. Other					
	Current Status: Noticed for Hearing					

5. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

6. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

7. OTHER BUSINESS

- 7a) Public Expression
- 7b) Matters from Staff
- 7c) Announcements
- 7d) Confirm Date of Next Meeting January 26, 2026
- 7e) Adjournment

BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

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 101(Ukiah, California 95482 TELEPHONE: (707) 463-4221

ELEPHONE: (707) 463-422 Fax: (707) 463-7237

attach hearing evidence to this application.					APPLICATION NUMBER: Clerk Use Only		
1. APPLICANT INFORMATION - PLEASE PR. NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINE	INT				25-000)	
CPH Hill House LLC	SS, OR TRUST NAME				tax.services@jll.co	om	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P $420424\ W.\ 14th\ Street$.O. BOX)				<u> </u>		
CITY New York	STATE ZIP CODE NY 10014		DAYTII	ME TELEPHONE)	(310)426-49		
2. CONTACT INFORMATION - AGENT, ATTO	RNEY, OR RELAT	IVE OF	APPL	ICANT if app	licable - (REPRESEN	TATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MI Nisbet, Eric	IDDLE INITIAL)				EMAIL ADDRESS eric.nisbet@jll.com		
COMPANY NAME Jones Lang LaSalle Hotels & Hotels Contact Person if other than above (LAST, FIRST, MILE)	spitality "JLL"						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) P. O. Box 320177							
CITY Tampa	STATE ZIP CODE FL 33602		813	ME TELEPHONE 3 229-399	ALTERNATE TELEPHON	FAX TELEPHONE	
The following information must be completed attorney as indicated in the Certification sec applicant is a business entity, the agent's automated in Section 2 above is here enter in stipulation ag	tion, or a spouse, of thorization must be by authorized to a	child, p e signe ct as m	arent, d by a y ager	registered don n officer or au nt in this applic	mestic partner, or the partner	person affected. If the the business.	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMP		ici wisc	Settre	TITLE	g to uns application.	DATE	
3. PROPERTY IDENTIFICATION INFORMATION YES NO Is this property a single-feature APPLICABLE NUMBER FROM YOUR	family dwelling that is	•	ed as th	e principal place	e of residence by the own	er?	
ASSESSOR'S PARCEL NUMBER 119-070-11-00	ASSESSMENT NU	IMBER			FEE NUMBER		
ACCOUNT NUMBER	TAX BILL NUMBER	2					
PROPERTY ADDRESS OR LOCATION 10701 Palette Drive, Mendocino					DOING BUSINESS AS (D Mendocino Hill Ho		
PROPERTY TYPE 🔟							
☐ SINGLE-FAMILY / CONDOMINIUM / TOWNH	HOUSE / DUPLEX		AGRI	CULTURAL	□ POSS	ESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNI	TS		MAN	JFACTURED H	HOME □ VACA	NT LAND	
□ COMMERCIAL/INDUSTRIAL			WATI	ER CRAFT	□ AIRCE	RAFT	
□ BUSINESS PERSONAL PROPERTY/FIXTURE	RES	₫	OTHE	R: Hotel			
4. VALUE	A. VALUE ON	ROLL		B. APPLICANT	I'S OPINION OF VALUE	C. APPEALS BOARD USE ONL'	
LAND	700,18	9		7	700,189		
IMPROVEMENTS/STRUCTURES	2,758,82	22		2,	,000,000		
FIXTURES							
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS							
TREES & VINES							
OTHER							
TOTAL	3 459 0	11		2	700 189		

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED \(\subseteq\) 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 ☐ 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 , who has been retained by the applicant and has been authorized by that person to file this application. DATE SIGNED AT (CITY, STATE) SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) Los Angeles, CA 11-20-24 NAME (Please Print) Eric Nisbet 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

LETTER OF AUTHORIZATION

TO WHOM IT MAY CONCERN:

Mendocino Hotel

Property Owner Name:

PROPERTY:

LOCATION:

Acct:

Hereby appoints and authorizes **JONES LANG LASALLE AMERICAS**, **INC.** ("JLL") as agent to represent all matters pertaining to ad valorem taxes for tax year 2024.

JONES LANG LASALLE AMERICAS, INC. ("JLL") has the right to file tangible tax returns, examine records, obtain all tax statements and discuss or appeal any tax assessments to the proper authorities when, in their opinion, the assessment does not represent fair market value. Should an appeal be submitted, Agent will forward the property owner a copy of the completed assessment appeal application.

45080 Main Street, Mendocino, CA 95460 Mendocino County

119-236-01-00; 119-239-04-00; 119-238-18-00; 0460013044000

AGENT: "JLL" Jones Lang LaSalle Hotels & Hospitality P.O. Box 320177, Tampa, Florida 33679 PH: (813) 229-3991 FAX: (813) 839-3063 **PROPERTY** OWNER: BY: NAME: TITLE: DATE: HOWARD C COPEN Notary Public, State of New Jersey My Commission Expires Jun 20, 2028 Sworn to (or affirmed) and subscribed before me this Signature of Notary Public UNARD COPEN Name of Notary Typed, Printed, or Stamped Personally known ___ or Produced Identification _____ Type of Identification Produced



November 20, 2024

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

Dear Sir or Madam,

Enclosed are 2024 decline in value appeal applications for the parcels listed below.

- CPH Mendo Hotel LLC 119-236-01-00, 119-238-04-00, 119-238-18-00
- CPH Hill House LLC 119-140-05-00, 119-070-11-00

Additionally, you will find letters of authorization and check # 1107570 in the amount of \$685.00 to cover filing fees. Should you have any questions or need more information you can reach me at 813-229-3991.

Thank you for your assistance.

alma adams

Sincerely,

Alma Adams

Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



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:

CPH Hill House

Address:

420424 W. 14th Street

New York, NY 10014

APN/Account #:

1190701100

Tax Year Protested:

Appeal Roll Type:

Regular

Application/Case #:

25-0001

Date: 10/16 2025

Applicant's Signature (Original Required)



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: 10/27/2025 9am

Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 25-0001 Parcel Number(s): 1190701100 Applicant: CPH Hill House	
	Please check one of the items shown below.
() I will be present on the sche	duled hearing date.
I wish to postpone or withdra	aw my application, and my signed form is attached.
I realize that if I, or my designated a application may be denied for lack	agent, do not appear at the scheduled hearing time and date, my of appearance.
What Is My Obligation To Provide	Written Notice Of Intent to Appear At Hearing?
the hearing, by so specifying on an	licate his or her intention to appear and present an evidentiary case at d returning the Clerk of the Board's Assessment Appeal Hearing Date I at least 30 days prior to the hearing date).
	eturn the form, then the Assessor will not be required to be prepared to , should the applicant appear on the date of the hearing.
Applicant's Name (please print)	Evic Nisbet Agent's Name (please print)
	722
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2025

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 501 Low Gap Road • Room 101(Ukiah, California 95482 TELEPHONE: (707) 463-4221

FAX: (707) 463-7237

attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT					APPLICATION NUMBER: Clerk Use Only			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINE CPH Hill House LLC	SS, OR TRUST NA	AME			EMAIL ADDR		n	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR F 420424 W. 14th Street	.O. BOX)				tax.servic	es@jll.con	II	
CITY New York	STATE ZIP C	014	DAYTIME (TELEPHONE)		TE TELEPHONE)426-498		LEPHONE)
2. CONTACT INFORMATION - AGENT, ATTO NAME OF AGENT, ATTORNEY, OR RELATIVE (<i>LAST, FIRST, M</i> Nisbet, Eric		ELATIVE O	F APPLIC		icable - (RI EMAIL ADDRES eric.nisbet@jll.d	SS	ATION IS C	OPTIONAL)
COMPANY NAME Jones Lang LaSalle Hotels & Ho CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MI	spitality ".	JLL"		·				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) P. O. Box 320177					u u	A		
CITY Tampa	STATE ZIP C		813	1229-399°	ALTERNA	TE TELEPHONE	FAX TE	LEPHONE)
attorney as indicated in the Certification sec applicant is a business entity, the agent's au The person named in Section 2 above is her enter in stipulation a	thorization m eby authorized	ust be sign d to act as n	ed by an ny agent	officer or aut in this applic	horized em ation, and r	ployee of the	e business	5.
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM				TLE	,			DATE
■ YES ■ NO Is this property a single- ENTER APPLICABLE NUMBER FROM YOU	R NOTICE/TA	X BILL		principal place				
ASSESSOR'S PARCEL NUMBER 119-140-05-00	ASSESSME	NT NUMBER			FEE NUMBE	ER .		
ACCOUNT NUMBER	TAX BILL N	JMBER						
PROPERTY ADDRESS OR LOCATION 10701 Palette Drive, Mendocino	'			ı		INESS AS (DBA O Hill Hous		riate
PROPERTY TYPE 🕁								
□ SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUP	LEX 🗆	AGRIC	ULTURAL		□ POSSE	SSORY IN	TEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF UN	ITS		MANUF	ACTURED H	OME	□ VACAN	T LAND	
□ COMMERCIAL/INDUSTRIAL			WATER	R CRAFT		□ AIRCRA	AFT	
☐ BUSINESS PERSONAL PROPERTY/FIXTU	RES	☑	OTHER	Hotel				
4. VALUE	A. VALU	JE ON ROLL		B. APPLICANT'	S OPINION C	F VALUE	C. APPEA	LS BOARD USE ON
LAND	91	4,011		7	30,000			
IMPROVEMENTS/STRUCTURES								
FIXTURES								
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER								

730,000

914,011

TOTAL

PENALTIES (amount or percent)

BOE-305-AH (P2 REV. 08 (01-15) ■ 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

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) DATE Los Angeles, CA | DATE | CITY, STATE | Los Angeles, CA

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

Eric Nisbet

\vee	□ OWNER 🐧 AGENT □ ATTORNEY	□ SPOUSE	☐ REGISTERED DOMESTIC PARTNER	CHILD	□ PARENT	□ PERSON AFFECTED
	□ CORPORATE OFFICER OR DESIG	NATED EMPL	OYEE			

LETTER OF AUTHORIZATION

TO WHOM IT MAY CONCERN:

Mendocino Hotel

Property Owner Name:

PROPERTY:

LOCATION:

Acct:

Hereby appoints and authorizes **JONES LANG LASALLE AMERICAS**, **INC.** ("JLL") as agent to represent all matters pertaining to ad valorem taxes for tax year 2024.

JONES LANG LASALLE AMERICAS, INC. ("JLL") has the right to file tangible tax returns, examine records, obtain all tax statements and discuss or appeal any tax assessments to the proper authorities when, in their opinion, the assessment does not represent fair market value. Should an appeal be submitted, Agent will forward the property owner a copy of the completed assessment appeal application.

45080 Main Street, Mendocino, CA 95460 Mendocino County

119-236-01-00; 119-239-04-00; 119-238-18-00; 0460013044000

AGENT: "JLL" Jones Lang LaSalle Hotels & Hospitality P.O. Box 320177, Tampa, Florida 33679 PH: (813) 229-3991 FAX: (813) 839-3063 **PROPERTY** OWNER: BY: NAME: TITLE: DATE: HOWARD C COPEN Notary Public, State of New Jersey My Commission Expires Jun 20, 2028 Sworn to (or affirmed) and subscribed before me this Signature of Notary Public UNARD COPEN Name of Notary Typed, Printed, or Stamped Personally known ___ or Produced Identification _____ Type of Identification Produced



November 20, 2024

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

Dear Sir or Madam,

Enclosed are 2024 decline in value appeal applications for the parcels listed below.

- CPH Mendo Hotel LLC 119-236-01-00, 119-238-04-00, 119-238-18-00
- CPH Hill House LLC 119-140-05-00, 119-070-11-00

Additionally, you will find letters of authorization and check # 1107570 in the amount of \$685.00 to cover filing fees. Should you have any questions or need more information you can reach me at 813-229-3991.

Thank you for your assistance.

alma adams

Sincerely,

Alma Adams

Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



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:

CPH Hill House

Address:

420424 W. 14th Street

New York, NY 10014

APN/Account #:

1191400500

Tax Year Protested:

2024

Appeal Roll Type:

Regular

Application/Case #:

25-0002

Date: 10/16/2025

Applicant's Signature (Original Required)



Applicant's Signature

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 CONFIRM	
Hearing Date/Time: 10/27/2025 9am Location: COUNTY ADMINISTRATION CENTER	
Application Number(s): 25-0002 Parcel Number(s): 1191400500 Applicant: CPH Hill House	
Please check one of the item	ms shown helow
	ns snown below.
() I will be present on the scheduled hearing date.	
I wish to postpone or withdraw my application, and my	y signed form is attached.
I realize that if I, or my designated agent, do not appear at the application may be denied for lack of appearance.	ne scheduled hearing time and date, my
What Is My Obligation To Provide Written Notice Of Intent	nt to Appear At Hearing?
The applicant must affirmatively indicate his or her intention the hearing, by so specifying on and returning the Clerk of the Confirmation Notice (to be received at least 30 days prior to	he Board's Assessment Appeal Hearing Date
If the applicant does not so timely return the form, then the A present a case on the hearing date, should the applicant app	
Applicant's Name (please print)	Agent's Name (please print)

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2025

gent's Signature

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



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

information if requested by the assessor or at the time of continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

attach hearing evidence to this application.	al. Do not				APPLICATION NUM	BER: Clerk U	se Only	
1. APPLICANT INFORMATION - PLEASE PRINT					25-0003			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINI CPH Mendo Hotel LLC					EMAIL ADDRESS	am.		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR F	P.O. BOX)				tax.services@jll.co)[[]		
420424 W. 14th Street	STATE ZIP CODE		DAVTIM	E TELEPHONE	ALTERNATE TELEPHON	IE EAV TEL	EPHONE	
New York	NY 10014		()	(310)426-49)	
2. CONTACT INFORMATION - AGENT, ATTO	RNEY, OR RELATI	VE O	F APPL	ICANT if app	licable - (REPRESEN	TATION IS O	PTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Misbet, Eric	IIDDLE INITIAL)				EMAIL ADDRESS eric.nisbet@jll.com			
COMPANY NAME Jones Lang LaSalle Hotels & Ho CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MI	spitality "JLL"							
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) P. O. Box 320177								
CITY Tampa	STATE ZIP CODE FL 33602		813	229-399	ALTERNATE TELEPHON	FAX TEL	EPHONE)	
AUTHORIZATION OF AGENT The following information must be completed attorney as indicated in the Certification sed applicant is a business entity, the agent's au	d (or attached to this ction, or a spouse, c	applic hild, p	cation - : parent, i	egistered do	ns) unless the agent is mestic partner, or the p	person affect	ed. If the	
The person named in Section 2 above is here	eby authorized to ac	ct as n	ny agen	t in this applic	cation, and may inspec			
		erwis			g to this application.			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM	IPLOYEE			TITLE			DATE	
3. PROPERTY IDENTIFICATION INFORMAT								
☐ YES ■ NO Is this property a single	-family dwelling that is		ed as the	principal place	e of residence by the own	er?		
ENTER APPLICABLE NUMBER FROM YOU	R NOTICE/TAX BIL	.L						
ASSESSOR'S PARCEL NUMBER 119-236-01-00	ASSESSMENT NU	MBER			FEE NUMBER		1	
ACCOUNT NUMBER	TAX BILL NUMBER	Ľ						
PROPERTY ADDRESS OR LOCATION 45080 Main Street, Mendocino					DOING BUSINESS AS (D Mendocino Hotel a	BA), if appropri	_{ate} Suites	
PROPERTY TYPE [√]								
□ SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUPLEX		AGRIC	CULTURAL	□ Poss	ESSORY INT	EREST	
□ MULTI-FAMILY/APARTMENTS: NO. OF UN	ITS		MANU	FACTURED H	HOME □ VACA	NT LAND		
□ COMMERCIAL/INDUSTRIAL			WATE	R CRAFT	□ AIRCE	RAFT		
□ BUSINESS PERSONAL PROPERTY/FIXTU	RES	V	OTHE	R: Hotel				
4. VALUE	A. VALUE ON F	ROLL		B. APPLICANT	'S OPINION OF VALUE	C. APPEAL	S BOARD USE ON	
LAND	662,734	1		6	662,734			
IMPROVEMENTS/STRUCTURES	1,697,83	37		1,	,200,000			
FIXTURES								
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER								
TOTAL	2,360,57	1		1,	,862,734			
PENALTIES (amount or percent)								

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED \(\frac{1}{2}\) 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 ☐ PENALTY ASSESSMENT CALAMITY REASSESSMENT *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 (\$ Are requested. Are not requested. 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. Yes No CERTIFICATION

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) Los Angeles, CA JATE // - JO - J4 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

LETTER OF AUTHORIZATION

TO WHOM IT MAY CONCERN:

Mendocino Hotel

Property Owner Name:

PROPERTY:

LOCATION:

Acct:

Hereby appoints and authorizes **JONES LANG LASALLE AMERICAS**, **INC.** ("JLL") as agent to represent all matters pertaining to ad valorem taxes for tax year 2024.

JONES LANG LASALLE AMERICAS, INC. ("JLL") has the right to file tangible tax returns, examine records, obtain all tax statements and discuss or appeal any tax assessments to the proper authorities when, in their opinion, the assessment does not represent fair market value. Should an appeal be submitted, Agent will forward the property owner a copy of the completed assessment appeal application.

45080 Main Street, Mendocino, CA 95460 Mendocino County

119-236-01-00; 119-239-04-00; 119-238-18-00; 0460013044000

AGENT: "JLL" Jones Lang LaSalle Hotels & Hospitality P.O. Box 320177, Tampa, Florida 33679 PH: (813) 229-3991 FAX: (813) 839-3063 **PROPERTY** OWNER: BY: NAME: TITLE: DATE: HOWARD C COPEN Notary Public, State of New Jersey My Commission Expires Jun 20, 2028 Sworn to (or affirmed) and subscribed before me this Signature of Notary Public UNARD COPEN Name of Notary Typed, Printed, or Stamped Personally known ___ or Produced Identification _____ Type of Identification Produced



November 20, 2024

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

Dear Sir or Madam,

Enclosed are 2024 decline in value appeal applications for the parcels listed below.

- CPH Mendo Hotel LLC 119-236-01-00, 119-238-04-00, 119-238-18-00
- CPH Hill House LLC 119-140-05-00, 119-070-11-00

Additionally, you will find letters of authorization and check # 1107570 in the amount of \$685.00 to cover filing fees. Should you have any questions or need more information you can reach me at 813-229-3991.

Thank you for your assistance.

alma adams

Sincerely,

Alma Adams

Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



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:

CPH Mendo Hotel LLC

Address:

420424 W. 14th Street

New York, NY 10014

APN/Account #:

1192360100

Tax Year Protested:

Appeal Roll Type:

Regular

Application/Case #:

25-0003

Date: 10/16/2025

Applicant's Signature (Original Required)



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: 10/27/2025 9ai Location: COUNTY ADMINISTRAT	
Application Number(s): 25-0003 Parcel Number(s): 1192360100 Applicant: CPH Mendo Hotel LLC	
	Please check one of the items shown below.
() I will be present on the sche	duled hearing date.
() I wish to postpone or withdra	aw my application, and my signed form is attached.
I realize that if I, or my designated a application may be denied for lack	agent, do not appear at the scheduled hearing time and date, my of appearance.
What Is My Obligation To Provide	Written Notice Of Intent to Appear At Hearing?
the hearing, by so specifying on an	dicate his or her intention to appear and present an evidentiary case at d returning the Clerk of the Board's Assessment Appeal Hearing Date d at least 30 days prior to the hearing date).
	return the form, then the Assessor will not be required to be prepared to e, should the applicant appear on the date of the hearing.
	Eric Nisbert
Applicant's Name (please print)	Agent's Name (please print)
	1 the
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2025

BOE-305-AH (P1) REV. 08 (01-15)

MINERAL RIGHTS
TREES & VINES

PENALTIES (amount or percent)

TOTAL

OTHER

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

the appeals board considers necessary may i	_						
continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.				APPLICATION NUMBER: Clerk Use Only			
CPH Mendo Hotel LLC					tax.services@jll.c	om	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR 420424 W. 14th Street	P.O. BOX)						
CITY New York	STATE Z	IP CODE 10014	DAYT))	(310)426-49		
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, OR	RELATIVE (OF APP	LICANT if app		ITATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Nisbet, Eric	MIDDLE INITIAL)				EMAIL ADDRESS eric.nisbet@jll.com		
COMPANY NAME	o o o italitu	"11 1 "					
Jones Lang LaSalle Hotels & Ho							
	,						
P. O. Box 320177							
CITY Tampa	STATE Z	IP CODE 33602	DAYT 81	3 229-399	ALTERNATE TELEPHO	NE FAX TELEPHONE	
AUTHORIZATION OF AGENT				ON ATTACHE		1	
The following information must be complete		0.000.000.000.000.000.000				s a licensed California	
attorney as indicated in the Certification se applicant is a business entity, the agent's a							
The person named in Section 2 above is he							
					ng to this application.	ct assessor s records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOYEE			TITLE	-7/	DATE	
>							
3. PROPERTY IDENTIFICATION INFORMAT	ΓΙΟΝ						
☐ YES ■ NO Is this property a single	e-family dwelli	ng that is occu	pied as t	he principal plac	e of residence by the own	ner?	
ENTER APPLICABLE NUMBER FROM YOU	UR NOTICE	TAX BILL					
ASSESSOR'S PARCEL NUMBER	ASSESS	MENT NUMBER	₹		FEE NUMBER		
ACCOUNT NUMBER	TAX BILL	NUMBER					
PROPERTY ADDRESS OR LOCATION 45060 Main Street, Mendocino					Mendocino Hotel	DBA), if appropriate and Garden Suites	
PROPERTY TYPE [V]					Wierradonio Froter	and Garden Galles	
□ SINGLE-FAMILY / CONDOMINIUM / TOWN	NHOUSE / DI	JPLEX [AGR	ICULTURAL	□ POS	SESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF UI	NITS		MAN	IUFACTURED	HOME □ VAC	ANT LAND	
□ COMMERCIAL/INDUSTRIAL			I WAT	ER CRAFT	□ AIRO	RAFT	
☐ BUSINESS PERSONAL PROPERTY/FIXTU	JRES		ОТН	ER: Hotel			
4. VALUE	A. VA	ALUE ON ROLL		B. APPLICAN	T'S OPINION OF VALUE	C. APPEALS BOARD USE ON	
LAND	;	384,948			307,000		
IMPROVEMENTS/STRUCTURES							
FIXTURES							
PERSONAL PROPERTY (see instructions)							

307,000

384,948

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED \(\sqrt{1}\) 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 (\$ 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 __, who has been retained by the applicant and has been authorized by that person to file this application. DATE SIGNATURE: (Use Blue Pen-Original signature required on paper-filed application) SIGNED AT (CITY, STATE) Los Angeles, CA 11-20-24 NAME (Please Eric Nisbet FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

□ OWNER M AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED

□ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

LETTER OF AUTHORIZATION

TO WHOM IT MAY CONCERN:

Mendocino Hotel

Property Owner Name:

PROPERTY:

LOCATION:

Acct:

Hereby appoints and authorizes **JONES LANG LASALLE AMERICAS**, **INC.** ("JLL") as agent to represent all matters pertaining to ad valorem taxes for tax year 2024.

JONES LANG LASALLE AMERICAS, INC. ("JLL") has the right to file tangible tax returns, examine records, obtain all tax statements and discuss or appeal any tax assessments to the proper authorities when, in their opinion, the assessment does not represent fair market value. Should an appeal be submitted, Agent will forward the property owner a copy of the completed assessment appeal application.

45080 Main Street, Mendocino, CA 95460 Mendocino County

119-236-01-00; 119-239-04-00; 119-238-18-00; 0460013044000

AGENT: "JLL" Jones Lang LaSalle Hotels & Hospitality P.O. Box 320177, Tampa, Florida 33679 PH: (813) 229-3991 FAX: (813) 839-3063 **PROPERTY** OWNER: BY: NAME: TITLE: DATE: HOWARD C COPEN Notary Public, State of New Jersey My Commission Expires Jun 20, 2028 Sworn to (or affirmed) and subscribed before me this Signature of Notary Public UNARD COPEN Name of Notary Typed, Printed, or Stamped Personally known ___ or Produced Identification _____ Type of Identification Produced



November 20, 2024

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

Dear Sir or Madam,

Enclosed are 2024 decline in value appeal applications for the parcels listed below.

- CPH Mendo Hotel LLC 119-236-01-00, 119-238-04-00, 119-238-18-00
- CPH Hill House LLC 119-140-05-00, 119-070-11-00

Additionally, you will find letters of authorization and check # 1107570 in the amount of \$685.00 to cover filing fees. Should you have any questions or need more information you can reach me at 813-229-3991.

Thank you for your assistance.

alma adams

Sincerely,

Alma Adams

Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



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:

CHP Mendo Hotel LLC

Address:

420424 W. 14th Street

New York, NY 10014

APN/Account #:

1192380400

Tax Year Protested:

Appeal Roll Type:

Regular

Application/Case #:

25-0004

Date: 10 26 2025

Applicant's Signature (Original Required)



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: 10/27/2025 9am Location: COUNTY ADMINISTRATION CENTER

Eddation: Octivit Abiumio Travition Gentler	
Application Number(s): 25-0004 Parcel Number(s): 1192380400 Applicant: CHP Mendo Hotel LLC	
Please check one	of the items shown below.
() I will be present on the scheduled hearing da	ate.
(I wish to postpone or withdraw my application	n, and my signed form is attached.
I realize that if I, or my designated agent, do not apparent application may be denied for lack of appearance.	pear at the scheduled hearing time and date, my
What Is My Obligation To Provide Written Notice	Of Intent to Appear At Hearing?
	ntention to appear and present an evidentiary case at Elerk of the Board's Assessment Appeal Hearing Date is prior to the hearing date).
If the applicant does not so timely return the form, the present a case on the hearing date, should the applicant does not so timely return the form, the present a case on the hearing date, should the applicant does not so timely return the form, the present a case on the hearing date, should the applicant does not so timely return the form, the present a case on the hearing date, should the applicant does not so timely return the form, the present a case on the hearing date, should the applicant does not so timely return the form, the present a case on the hearing date, should the applicant does not so timely return the form, the present a case on the hearing date, should the applicant does not so timely return the form the present a case on the hearing date, should the applicant does not so the hearing date.	nen the Assessor will not be required to be prepared to licant appear on the date of the hearing.
	Eric Nisbet
Applicant's Name (please print)	Agent's Name (please print)
	B220
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2025

BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

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



COUNTY OF MENDOCINO ASSESSMENT APPEALS BOARD 501 Low Gap Road • Room 101 Ukiah, California 95482 TELEPHONE: (707) 463-4221

FAX: (707) 463-7237

attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME				APPLICATION NUMBER: Clerk Use Only		
				25-0005		
CPH Mendo Hotel LLC	SS, OR TRUST NAME			tax.services@jll.co	om	
mailing address of applicant (street address or p. $420424\ W.\ 14th\ Street$	O. BOX)					
CITY New York	NY 10014	(TIME TELEPHONE	(310)426-49	80 ()	
2. CONTACT INFORMATION - AGENT, ATTO		OF APE	PLICANT if app		TATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MI Nisbet, Eric	DDLE INITIAL)			EMAIL ADDRESS eric.nisbet@jll.com		
COMPANY NAME Jones Lang LaSalle Hotels & Hotels Contact Person if other than above (Last, First, MILE)	spitality "JLL"					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) P. O. Box 320177						
CITY Tampa	STATE ZIP CODE FL 33602	81	3 229-399	ALTERNATE TELEPHON	FAX TELEPHONE	
attorney as indicated in the Certification sec applicant is a business entity, the agent's au The person named in Section 2 above is here enter in stipulation ag	thorization must be sig	ned by my ag	an officer or au ent in this appli	thorized employee of t cation, and may inspec	he business.	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMP	PLOYEE		TITLE		DATE	
3. PROPERTY IDENTIFICATION INFORMATION	ON		,		•	
	family dwelling that is occu	inied as	the principal place	e of residence by the owner	er?	
ENTER APPLICABLE NUMBER FROM YOU		ipiou uo	trio principal place	or recidence by the evine	,,,	
The state of the s						
ASSESSOR'S PARCEL NUMBER 119-238-18-00	ASSESSMENT NUMBER	K		FEE NUMBER		
ACCOUNT NUMBER	TAX BILL NUMBER					
PROPERTY ADDRESS OR LOCATION 45080 Main Street, Mendocino				DOING BUSINESS AS (DBA), if appropriate Mendocino Hotel and Garden Suites		
PROPERTY TYPE [√]						
□ SINGLE-FAMILY / CONDOMINIUM / TOWNH	HOUSE / DUPLEX	AGI	RICULTURAL	□ POSS	ESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNI	TS	MA	NUFACTURED H	HOME □ VACA	NT LAND	
□ COMMERCIAL/INDUSTRIAL] WA	TER CRAFT	□ AIRCF	RAFT	
☐ BUSINESS PERSONAL PROPERTY/FIXTUR	RES	ОТІ	HER: Hotel			
4. VALUE	A. VALUE ON ROLL	_	B. APPLICANT	I'S OPINION OF VALUE	C. APPEALS BOARD USE ONL	
LAND	811,512		811,512			
IMPROVEMENTS/STRUCTURES	2,317,381		1,	,600,000		
FIXTURES						
PERSONAL PROPERTY (see instructions)	124,604			124,604		
MINERAL RIGHTS	,			,		
TREES & VINES						
OTHER						
TOTAL	3.253.497		2	.536.116		

BOE-305-AH (P2 REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED Check		eriods
REGULAR ASSESSMENT – VALUE AS OF JANU	ARY 1 OF THE CURRENT YEAR	
SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: R		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT		☐ PENALTY ASSESSMENT
*DATE OF NOTICE: **R *Must attach copy of notice or bill, where applicable	OLL YEAR:	
6. REASON FOR FILING APPEAL (FACTS) If you are uncertain of which item to check, please check " The reasons that I rely upon to support requested changes	'I. OTHER" and provide a brief explanation	
A. DECLINE IN VALUE		
■ The assessor's roll value exceeds the market va	lue as of January 1 of the current year.	
B. CHANGE IN OWNERSHIP		
1. No change in ownership occurred on the date		
 2. Base year value for the change in ownership expenses 	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 constr		is incorrect.
☐ 3. Value of construction in progress on January 1	is incorrect.	
 D. CALAMITY REASSESSMENT Assessor's reduced value is incorrect for propert 	v damaged by misfortune or calamity	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. A		nd/or fixtures exceeds market value
1. All personal property/fixtures.	assessor a value of personal property a	narot fixtaros excessos market value.
2. Only a portion of the personal property/fixtures	s. 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		
 H. APPEAL AFTER AN AUDIT. Must include descriptio 1. Amount of escape assessment is incorrect. 	n of each property, issues being appea	iled, and your opinion of value.
2. Assessment of other property of the assessee	at the location is incorrect	
I. OTHER	at the location is most est.	
Explanation (attach sheet if necessary)		
)	
Are requested. Are not requested.		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR	REFLIND See instructions	
Yes No	TREE GREE MORI delignes.	
_ 100		
	CERTIFICATION	
I certify (or declare) under penalty of perjury under the laws		ng and all information hereon, including an
accompanying statements or documents, is true, correct, and	d complete to the best of my knowledge a	and belief and that I am (1) the owner of th
property or the person affected (i.e., a person having a direct		
agent authorized by the applicant under item 2 of this applic Number, who has been retained by th	e applicant and has been authorized by the	nat person to file this application.
SIGNATURE: (Use Blue Pen - Original signature required on paper-filed applica		DATE
> Zn L	Los Angeles, CA	11-20-24
NAME (Please Print)	'	
Eric Nisbet		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1		D = DADENT = DEDCOM ASSESSED
 ✓ □ OWNER M AGENT □ ATTORNEY □ SPOUSE □ REC □ CORPORATE OFFICER OR DESIGNATED EMPLOYEE 	SISTERED DOMESTIC PARTNER CHIL	LU LI PAREINI LI PERSONI AFFECTED

LETTER OF AUTHORIZATION

TO WHOM IT MAY CONCERN:

Mendocino Hotel

Property Owner Name:

PROPERTY:

LOCATION:

Acct:

Hereby appoints and authorizes **JONES LANG LASALLE AMERICAS**, **INC.** ("JLL") as agent to represent all matters pertaining to ad valorem taxes for tax year 2024.

JONES LANG LASALLE AMERICAS, INC. ("JLL") has the right to file tangible tax returns, examine records, obtain all tax statements and discuss or appeal any tax assessments to the proper authorities when, in their opinion, the assessment does not represent fair market value. Should an appeal be submitted, Agent will forward the property owner a copy of the completed assessment appeal application.

45080 Main Street, Mendocino, CA 95460 Mendocino County

119-236-01-00; 119-239-04-00; 119-238-18-00; 0460013044000

AGENT: "JLL" Jones Lang LaSalle Hotels & Hospitality P.O. Box 320177, Tampa, Florida 33679 PH: (813) 229-3991 FAX: (813) 839-3063 **PROPERTY** OWNER: BY: NAME: TITLE: DATE: HOWARD C COPEN Notary Public, State of New Jersey My Commission Expires Jun 20, 2028 Sworn to (or affirmed) and subscribed before me this Signature of Notary Public UNARD COPEN Name of Notary Typed, Printed, or Stamped Personally known ___ or Produced Identification _____ Type of Identification Produced



November 20, 2024

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

Dear Sir or Madam,

Enclosed are 2024 decline in value appeal applications for the parcels listed below.

- CPH Mendo Hotel LLC 119-236-01-00, 119-238-04-00, 119-238-18-00
- CPH Hill House LLC 119-140-05-00, 119-070-11-00

Additionally, you will find letters of authorization and check # 1107570 in the amount of \$685.00 to cover filing fees. Should you have any questions or need more information you can reach me at 813-229-3991.

Thank you for your assistance.

alma adams

Sincerely,

Alma Adams

Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



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: CPH Mendo Hotel LLC

Address: 420424 W. 14th Street

New York, NY 10014

APN/Account #: 1192381800

Tax Year Protested:

Date: 10/16/2025

Appeal Roll Type: Regular

Application/Case #: 25-0005

Applicant's Signature (Original Required)



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: 10/27/2025 9am

Location: COUNTY ADMINISTRAT	ION CENTER
Application Number(s): 25-0005 Parcel Number(s): 1192381800 Applicant: CPH Mendo Hotel LLC	
	Please check one of the items shown below.
() I will be present on the sche	eduled hearing date.
() I wish to postpone or withdr	aw my application, and my signed form is attached.
I realize that if I, or my designated application may be denied for lack	agent, do not appear at the scheduled hearing time and date, my of appearance.
What Is My Obligation To Provide	e Written Notice Of Intent to Appear At Hearing?
the hearing, by so specifying on an	dicate his or her intention to appear and present an evidentiary case at a returning the Clerk of the Board's Assessment Appeal Hearing Date d at least 30 days prior to the hearing date).
	return the form, then the Assessor will not be required to be prepared to e, should the applicant appear on the date of the hearing.
	Zrie Nisbert
Applicant's Name (please print)	Agent's Name (please print)
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2025

PENALTIES (amount or percent)

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



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

Fax: (707) 463-7237

continuance of the hearing or denial of the ap	peal. Do no	ot						
attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT					APPLICATION NUMBER: Clerk Use Only			
				22 - 0001				
Tesla Energy Operations Inc	SINESS, OR TR	UST NAME				EMAIL ADDRESS	doff@v	versataxconsulting.com
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 12832 S. Frontrunner Blvd #100	R P.O. BOX)					arry.kotscrie	donw	versataxconsulting.com
Draper	STATE UT	ZIP CODE 84020		DAYT	ME TELEPHONE)	ALTERNATE TELI	PHONE	FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, AT			VE O	F APP	LICANT if app		SENTA	TION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST	T, MIDDLE INITI	IAL)				amy kotsched	doff@v	ersataxconsulting.com
Kotschedoff, Amy						, ,		<u></u>
Versatax Consulting CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MIDDLE INTIT	AL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 23052 Alicia Parkway #H-372								
Mission Viejo	CA	92692	2		ME TELEPHONE 10) 650-19:	21 ()	PHONE	(866)390-1076
AUTHORIZATION OF AGENT The following information must be complet attorney as indicated in the Certification s applicant is a business entity, the agent's The person named in Section 2 above is he	ection, or a authorizati ereby autho	ched to this a spouse, c on must be orized to ac	applio hild, p signe t as n	cation parent, ed by a ny age	registered don in officer or au int in this applic	ns) unless the age mestic partner, or thorized employed ation, and may in	the per of the spect a	son affected. If the business.
enter in stipulation		ts, and oth	erwis	e settle		g to this applicati	on.	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED I	EMPLOYEE				TITLE			DATE
3. PROPERTY IDENTIFICATION INFORMA	TION							
☐ YES ☑ NO Is this property a sing	le-family dwe	elling that is	occupi	ed as th	ne principal place	of residence by the	owner?	
ENTER APPLICABLE NUMBER FROM YO					pp p	,		
• 100								
ASSESSOR'S PARCEL NUMBER	ASSES	SSMENT NUM	MBEK			FEE NUMBER		
ACCOUNT NUMBER 0410026900003	тах ві 238	ILL NUMBER						
PROPERTY ADDRESS OR LOCATION	200					DOING BUSINESS AS (DBA), if appropriate		
PROPERTY TYPE								
□ SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE /	DUPLEX		AGR	ICULTURAL	□ P	OSSES	SORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF U	-FAMILY/APARTMENTS: NO. OF UNITS			MAN	NUFACTURED HOME UVACANT LAND			
□ COMMERCIAL/INDUSTRIAL				WAT	ER CRAFT	□А	IRCRAF	T
☑ BUSINESS PERSONAL PROPERTY/FIXT	URES			ОТН	ER:			
4. VALUE	Α.	VALUE ON R	ROLL		B. APPLICANT	'S OPINION OF VALU	JE	C. APPEALS BOARD USE ONL
LAND								
IMPROVEMENTS/STRUCTURES								
FIXTURES								
PERSONAL PROPERTY (see instructions)	813,338				406,000	2-122-11111 - 1712-1		
MINERAL RIGHTS								
TREES & VINES								
OTHER						* 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	1	
TOTAL	813,338				406,000			

BOE-305-AH (P2 REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See inst	tructions for filing periods	
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CU		
SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR:		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY F	REASSESSMENT PENALTY ASSE	SSMENT
*DATE OF NOTICE: **ROLL YEAR:		
	l year requires a separate application	
	s before completing this section.	
If you are uncertain of which item to check, please check "I. OTHER" and prov The reasons that I rely upon to support requested changes in value are as follow. A. DECLINE IN VALUE		ing this application.
☐ The assessor's roll value exceeds the market value as of January 1 B. CHANGE IN OWNERSHIP	of the current year.	
1. No change in ownership occurred on the date of	•	
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	date of is incorrect.	
C. NEW CONSTRUCTION		
1. No new construction occurred on the date of		
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	on the date of is inc	correct.
$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $		
D. CALAMITY REASSESSMENT		
Assessor's reduced value is incorrect for property damaged by misf		
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of	personal property and/or fixtures exceeds	market value.
7. All personal property/fixtures.	and the same Meaning	
☐ 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	d improvements).	
H. APPEAL AFTER AN AUDIT. Must include description of each property,		of value.
 1. Amount of escape assessment is incorrect. 		
☐ 2. Assessment of other property of the assessee at the location is in		
	ectly removed the solar exclusion. Also, se	e 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 inst	ructions.	
☑ Yes □ No		
CERTIFICATION		
I certify (or declare) under penalty of perjury under the laws of the State of Califo	ornia that the foregoing and all information he	ereon, including any
accompanying statements or documents, is true, correct, and complete to the be- property or the person affected (i.e., a person having a direct economic interest in agent authorized by the applicant under item 2 of this application, or (3) an attor	n the payment of taxes on that property – "Th rney licensed to practice law in the State of (e Applicant"), (2) an California, State Bar
Number, who has been retained by the applicant and	Name to the second seco	1
	Renedat (city, state) Rancho Santa Margarita, CA	10/15/2022

Amy Kotschedoff

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

OWNER AGENT OF ATTORNEY OF SPOUSE REGISTERED DOMESTIC PARTNER OF 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



LAND IMPROVEMENTS OTHER PERSONAL TOTAL FOR FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

BILL NO. **ACCOUNT NUMBER** TAX RATE AREA 0410026900003 238889 003031 ASSESSED VALUE TAX RATE TAX AMOUNT **FULL VALUE** 813,338 813,338 813.338 813,338 HOMEOWNER'S EXEMPTION NET AFTER HOMEOWNER EXEMPT. OTHER EXEMPTIONS 10% LATE FILING PENALTY (RTC 463) NET VALUE & TAX ▶ 813,338 9.849.52

TOTAL TAX DUE

9,849.52

Master are VISA OMERICAN DISC VER

SEE REVERSE FOR CREDIT CARD OR ELECTRONIC CHECK PAYMENT INFORMATION

ASSESSED TO ▼

ON JANUARY 1, 2022

AT FULL VALUE ***********AUTO**ALL FOR AADC 840 AA 3566 1/1_P19 T12

Illing Internations in the state of the stat

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

Delinquent if not paid by 5:00 p.m. August 31, 2022, thereafter, 10% penalty will be added. An additional 1½% 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

Annually the Assessor shall assess all the taxable property in the county, state assessed claiming, owning, possessing or controlling it at 12:01 a.m. on the first day of January (R&T §2192). Ownership of the property is determined owner of record on the lien date and this determines the obligation to pay taxes. All tax attach annually on the first day of liens the fiscal year for which the tax is levied. The disposal January preceding or sale of lien not relieve the the property after the date does 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 information. This tax bill is issued subject the to the right of the Assessor to further examine and investigate the taxable status person, firm, or corporation to whom this tax bill is issued.

disagree with the assessed value, the taxpayer has the right to an informal assessment review by the Assessor (R&T §2611.6). If vou the and Assessor are unable to agree on a proper assessed value, pursuant to the informal assessment review, taxpayer the has taxpaver assessment for the following an application for reduction in year with the county assessment appeals board. For 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 later than the delinquent date. Mail payment early avoid penalties. your to 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

0410026900003

TAX RATE AREA 003031

BILL NUMBER 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

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:	Р	<u>eter W. K</u>	otschedoff
	V	ersatax C	consulting, Inc.
ADDRESS:	23	3052 Alic	ia Parkway, H-372
	M	lission Vie	ejo, CA 92692
	94	49-235-82	209
SIGNED:			
	O D:		_
NAME/TITLE:	Sr. Dire	ector, U.S	. lax
			(Owner/Officer/Partner)
DATE EFFEC	TIVE: _	2.26	.21

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

Alameda	Orange
Alpine	Placeŗ
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



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

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



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

Applicant's Signature (Original Required)



COUNTY OF MENDOCINOAssessment 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 ne	umber(s) for the
reduction in assessment for the regular assessmen	t 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 theday of the month	of D(4)7061(2023 at
Annalad	
GVW WHILE	Date: 10 7 23
Applicant/Authorized Agent (Original Signature Required)	
LA LOTO	1101-200
FOOD - DWG WAR	Date: 10 18 2023
Katrina Bartolomie, Assessor	
	Date:
Christian M. Curtis, County Counsel	
	Date:
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



COUNTY OF MENDOCINOAssessment 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: (Fax: (

(707) 463-4441 (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 r	number(s) 22-0001 for the
reduction in assessment for the2022 regular assessmen	nt 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 theday of the month	of <u>DCDDDC</u> , 2023, at
1 0	_
My Within	Date: 10 7 73
Applicant/Authorized Agent (Original Signature Required)	
14 122	. lanks and
March March	Date: 10 18/2023
Katrina Bartolomie, Assessor	
Mi Wi - Cur	Date: (0/30/2023
Christian M. Curtis, County Counsel	Dato.
Reff B / K	10/-1/
J 100 /3/	Date: 10/30/2023
MaryEllen Sheppard, Chair, Assessment Appeals Board	
BY: Anop DEPUTY	Date: 10/30/2023
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



KATRINA BARTOLOMIE, MENDOCINO COUNTY ASSESSOR

501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

RECEIVED

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

SEP 2 2 2025

Charlotte E. Scott, County Counsel

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and Rule 17(a) of Resolution 74-271 of the Mendocino County Board of Supervisors, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1.	Tesla Energy Operations has/have properly and timely filed an application (No. 22-0001) for
	reduction in assessment for the regular/supplemental tax year on the property described by
	the following Assessors Parcel Number(s) (the assessments for which being enrolled in the Mendocino
	County secured/unsecured assessment roll):
	BPP PIN: 0410026900003
2.	The full value of the above-described property is reduced to:
	\$559,133
	(*Includes 10% penalty per SEC 463 R&T Code)
3.	The facts upon which the aforesaid reduction in value is premised are:
	A business property audit as well as a index table developed by the CAA in conjunction with the solar industry.
4.	This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or
	rejection or other action in accordance with the aforesaid statue and rules.
	This written stipulation is executed on the 3 day of 5ep , 25 , at Ranko Santa Margarita . CA California.
	Jedle 16
	Applicant/Authorized Agent
	Let But rome
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482



KATRINA BARTOLOMIE, MENDOCINO COUNTY ASSESSOR

501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

Charlotte E. Scott, County Counsel

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and Rule 17(a) of Resolution 74-271 of the Mendocino County Board of Supervisors, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

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	This written stipulation is executed on the 3 day of Sep , 25, at Ranho Sonta Margar, to
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	Applicant/Authorized Agent
	to Day to home
	1000 0000
	Return Original Signatures to: Mendocino County Assessors Office Katrina Bartolomie, Assessor
	501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Charlotte Cott

PENALTIES (amount or percent)

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

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 **APPLICATION NUMBER: Clerk Use Only** attach hearing evidence to this application. 23-0024 1. APPLICANT INFORMATION - PLEASE PRINT LICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME EMAIL ADDRESS Tesla Energy Operations Inc amy.kotschedoff@versataxconsulting.com MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) 12832 S. Frontrunner Blvd #100 CITY ALTERNATE TELEPHONE STATE ZIP CODE DAYTIME TELEPHONE FAX TELEPHONE Draper UT 84020 (310)650-1921 (866) 390-1076 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL) NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) **EMAIL ADDRESS** Kotschedoff, Amy amy.kotschedoff@versataxconsulting.com COMPANY NAME Versatax Consulting CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL) MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 23052 Alicia Parkway #H-372 CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE AX TELEPHONE Mission Vieio (310) 650-1921 CA 92692 (866) 390-1076 **AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED** x 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 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 TAX BILL NUMBER 0410026900003 415581 PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate PROPERTY TYPE |▼| ☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX □ POSSESSORY INTEREST **AGRICULTURAL** ☐ 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) 857.308 400,000 MINERAL RIGHTS TREES & VINES OTHER TOTAL 857,308 400,000

5. TYPE OF ASSESSMENT BEING APPEALED 🗹 Check only one. See		eriods	
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF TH	CURRENT YEAR		
☐ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR:			
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAM		☐ PENALTY ASSE	ESSMENT
*DATE OF NOTICE: **ROLL YEAR:	TTTTCAGGEGGWENT	_ TENALITAGOL	LOOMEIVI
	h roll year requires a sep	parate application	
6. REASON FOR FILING APPEAL (FACTS) See instruction	tions before completing	this section.	
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are a		n of your reasons for f	iling this application.
A. DECLINE IN VALUE			
☐ The assessor's roll value exceeds the market value as of Janu	ary 1 of the current year.		
B. CHANGE IN OWNERSHIP			
1. No change in ownership occurred on the date of			
$\ \square$ 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			
$\ \square$ 2. Base year value for the completed new construction establis	hed on the date of	is ir	icorrect.
 3. Value of construction in progress on January 1 is incorrect. 			
D. CALAMITY REASSESSMENT			
Assessor's reduced value is incorrect for property damaged by		adlar fixturas avasado	a markat valua
 E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's valu 1. All personal property/fixtures. 	e or personal property at	id/or lixtures exceeds	s market value.
 2. Only a portion of the personal property/fixtures. Attach described 	intion of those items		
F. PENALTY ASSESSMENT	phon or those items.		
Penalty assessment is not justified.			
G.CLASSIFICATION/ALLOCATION			
1. Classification of property is incorrect.			
2. Allocation of value of property is incorrect (e.g., between land			
 H. APPEAL AFTER AN AUDIT. Must include description of each prop 1. Amount of escape assessment is incorrect. 	erty, issues being appea	led, and your opinion	of value.
 2. Assessment of other property of the assessee at the location 	is incorrect		
	e incorrectly removed the sol	ar exclusion Also see th	ne attached Evhibit A
✓ Explanation (attach sheet if necessary)	e incorrectly removed the sol	ai exclusion. Also, see in	e attached Exhibit A.
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			
CERTIFICA			
I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to the			
property or the person affected (i.e., a person having a direct economic inter	est in the payment of taxe	s on that property – "T	he Applicant"), (2) an
agent authorized by the applicant under item 2 of this application, or (3) an Number, who has been retained by the applicant and			
SIGNATURE/Use Blue Pen / Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	wite CA	DATE 10/5/2022
NAME (Please Print)	Rancho Santa Marga	ınıa, CA	10/5/2023
Amy Kotschedoff			
FILING STATUS (IQENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)			
OWNER & AGENT - ATTORNEY - SPOUSE - REGISTERED DON	ESTIC PARTNER 🗆 CHIL	.D □ PARENT □ PE	RSON 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, 2023 TO JUNE 30, 2024

ACCOUNT NUMBER TAX RATE AREA BILL NO 415581 0410026900003 003031 FULL VALUE ASSESSED VALUE TAX AMOUNT TAX RATE LAND **IMPROVEMENTS** OTHER PERSONAL 857,308 857,308 TOTAL 857,308 857,308 HOMEOWNER'S EXEMPTION NET AFTER HOMEOWNER EXEMPT OTHER EXEMPTIONS 10% LATE FILING PENALTY (RTC 463) 0 10.124.80 NET VALUE & TAX ▶ 857,308 ESCAPED INTEREST PER R&T 506

TOTAL TAX DUE ▶ 10,124.80

Mastricing WISA NICON DISCOVER

SEE REVERSE FOR CREDIT CARD OR ELECTRONIC CHECK PAYMENT INFORMATION

ASSESSED TO ▼

ON JANUARY 1, 2023

AT FULL VALUE ***********AUTO**ALL FOR AADC 840 AA 3463 1/1_P19 T12

մ**յ**լընդանը կաների անգային անագային արև արդանություն

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

Delinquent if not paid by 5:00 p.m. August 31, 2023 , thereafter, 10% penalty will be added. An additional 1½% 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

Assessor shall assess all the taxable property Assessment Date -Annually the in the except county. state assessed property. to the persons claiming, possessing or controlling it at day of January 12:01 a.m. on the first (R&T \$2192). Ownership of the property is owning, determined bv 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 preceding the fiscal year for which the tax is levied. The disposal or sale of the lien date does January the after not relieve the property 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 from the current or future tax rolls.

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

with the assessed value, the taxpayer has the right to an informal assessment review by the Assessor (R&T §2611.6). the to the informal assessment review, taxpayer and Assessor are unable to agree on a proper assessed value, pursuant the taxpayer an application for reduction in assessment for the following with the county assessment appeals board. For year 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 <u>must be postmarked</u> 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.

A DETACH HERE A

2023 - 2024

MENDOCINO COUNTY
UNSECURED TAX PAYMENT STUB

0410026900003

TAX RATE AREA
003031

BILL NUMBER 415581

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 08-31-2023

10,124.80

ON 9-1-23 ADD 10% PENALTY OF \$ 1,012.49

Total Due After 8/31/2023 through 10/31/2023 11,137.29

** In Addition ** Beginning 11-01-23 ADD \$ 151.88 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

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 2022, 2023, 2024 and 2025 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:	Josel Gruber		
NAME/TITLE: <u>Joseph Gruber, VP Tax</u>			
	(Owner/Officer/Partner)		
DATE :	July 1, 2022		

Tesla Energy Operations, Inc. Authorization County List 2022-2025

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

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.





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R2305M

RDC 99

Mail Tech_ Signature Print Name, Certified Mail Delivery

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



SENT VIA CERTIFIED MAIL/RETURN RECEIPT REQUESTED 7022 2410 0002 9865 9827

November 27, 2023

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

RE:

Tesla Energy Operations

Account No's: 0410026900003

2023 Assessment Appeal Application

Dear Clerk of the Board:

Versatax Consulting is the authorized agent for Tesla Energy Operations. Please find enclosed (1) Assessment Appeal Application for the 2023 annual roll for the above-referenced parcel. Also, enclosed is a check in the amount of \$75 to cover the filing fees.

If you have any questions or need additional information, please do not hesitate to contact me. I can be reached at (562)639-8120. Thank you.

Sincerely,

Lorena Arce Versatax Consulting, Inc.



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 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 Pearson, Senior Deputy Clerk of the Board

I hereby request a continuance of the following applica (To be completed by Applicant)	ation(s) for changed assessment:
NAME: Tesla Energy Operations, Inc	
Address:	
APN/Account No.: 410026900003	
TAX YEAR PROTESTED: 2023	
TYPE OF ASSESSMENT: REGULAR SUPPLEMENTA	AL OTHER:
PROTEST/APPLICATION No.: 23-0024	
DATE: March 22, 2024	APPLIÇANT'S SIÇNATURE (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 Coo		
hearing of the Assessment Appeals Board on protest applicatio	n number(s) 23-0024	for the
reduction in assessment for the 2023 regular assessm	nent year, may be extended bey	ond the two-year
statute of limitations of the timely filing of said applications.		
This extension of time is executed on the 22 day of the mo	_{nth of} March	2024. at
Rancho Santa Margarita, CA		•
Any Marko - Agent	March 22	2, 2023
Applicant/Authorized Agent (Original Signature Required)		
	Date:	
Katrina Bartolomie, Assessor		
	Date:	
James R. Ross, Interim County Counsel		
	Date:	
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



KATRINA BARTOLOMIE, MENDOCINO COUNTY ASSESSOR

501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

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	rejection or other action in accordance with the aforesaid statue and rules.
	This written stipulation is executed on the 3 day of Sep. , 25 , at Rancho Santa Mangarita
	California.
	Rume
	Applicant/Authorized Agent
	The subtom
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Choulo H
	Charlotte E. Scott, County Counsel



KATRINA BARTOLOMIE, MENDOCINO COUNTY ASSESSOR

501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

Charlotte E. Scott, County Counsel

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

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	RIMILE.
	Applicant/Authorized Agent
	Lat Surt Donn
	Return Original Signatures to: Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Katrina Bartolomie, Assessor Chaulotte Stoth

BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

ASSESSMENT APPEAL APPLICATION

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

Fax: (707) 463-7237

attach hearing evidence to this application.					APPLICATION NUMBER: Clerk Use Only			
1. APPLICANT INFORMATION - PLEASE PRINT						24-0001		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME Mainsheet Capital, Inc.						kevin.mcgee@avbc.com		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF	R P.O. BOX)					keviii.iiiogee @	avbc.com	
PO Box 505 Boonville	STATE CA	ZIP CODE 95415			ME TELEPHONE 5290326	ALTERNATE TELEPHO	NE FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, ATT			VE OF			licable - (REPRESEN	TATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Kevin McGee			VL 0.			EMAIL ADDRESS kevin.mcgee@		
COMPANY NAME Mainsheet Capital, Inc. CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, FIRST	MIDDLE INTITA	AL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)								
CITY	STATE	ZIP CODE		DAYTII	ME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE	
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a The person named in Section 2 above is he	ection, or a authorization	hed to this a spouse, c on must be	applic hild, p signe	ation - arent, d by a	registered do n officer or au	ons) unless the agent is mestic partner, or the athorized employee of	person affected. If the the business.	
				-		ng to this application.	ct assessor s records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOYEE				TITLE		DATE	
3. PROPERTY IDENTIFICATION INFORMATION	TION						the state of the s	
		_		ed as th	e principal plac	e of residence by the own	er?	
ENTER APPLICABLE NUMBER FROM YO								
ASSESSOR'S PARCEL NUMBER		SSMENT NUI 1028772				FEE NUMBER		
ACCOUNT NUMBER	TAX B	ILL NUMBER						
PROPERTY ADDRESS OR LOCATION 17700 Boonville Rd, Boonville	e CA 95	415				DOING BUSINESS AS (I Anderson Valle	DBA), if appropriate y Brewing Company	
PROPERTY TYPE 🔻								
☐ SINGLE-FAMILY / CONDOMINIUM / TOWI	NHOUSE /	DUPLEX		AGR	CULTURAL	□ POSS	SESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	NITS	-		MAN	UFACTURED	HOME □ VACA	ANT LAND	
☐ COMMERCIAL/INDUSTRIAL				WAT	ER CRAFT	□ AIRC	RAFT	
■ BUSINESS PERSONAL PROPERTY/FIXT	URES			ОТНІ	ER:			
4. VALUE	Α.	VALUE ON F	ROLL		B. APPLICAN	T'S OPINION OF VALUE	C. APPEALS BOARD USE ONL	
LAND		76058	5		7	760585		
IMPROVEMENTS/STRUCTURES		415441			3	622915		
FIXTURES								
PERSONAL PROPERTY (see instructions)		493473	0		1	234734		
MINERAL RIGHTS								
TREES & VINES								
OTHER					-			
TOTAL	a	1,10	777	1	11(1	12171		

BOE-305-AH (P2 REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED Check only one. Se		
☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF TH	E CURRENT YEAR	
□ SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR: _		
	ITY REASSESSMENT PENALTY ASS	SESSMENT
**ROLL YEAR: 2		
*Must attach copy of notice or bill, where applicable **Eac	h roll year requires a separate application	
	tions before completing this section.	
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are a		filing this application.
A. DECLINE IN VALUE		
☐ The assessor's roll value exceeds the market value as of Janu	ary 1 of the current year.	
B. CHANGE IN OWNERSHIP		
1. No change in ownership occurred on the date of		
$\ \square$ 2. Base year value for the change in ownership established or	the date of is incorre	ct.
C. NEW CONSTRUCTION		
1. No new construction occurred on the date of		
$\ \square$ 2. Base year value for the completed new construction established	hed on the date of is	incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.		
D. CALAMITY REASSESSMENT		
Assessor's reduced value is incorrect for property damaged by		de mendeak velve
 E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's valid 1. All personal property/fixtures. 	e of personal property and/or fixtures excee	ds market value.
 2. Only a portion of the personal property/fixtures. Attach desc 	iption of those items.	
F. PENALTY ASSESSMENT		
 Penalty assessment is not justified. 		
G. CLASSIFICATION/ALLOCATION		
1. Classification of property is incorrect.	d d !	
 2. Allocation of value of property is incorrect (e.g., between lar H. APPEAL AFTER AN AUDIT. Must include description of each pro 		on of value
1. Amount of escape assessment is incorrect.	orty, locado borng appoalou, and your opinio	ni oi valao.
2. Assessment of other property of the assessee at the location	n 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 Se	e instructions.	
া Yes □ No		
(*		
CERTIFICA	TION	
I certify (or declare) under penalty of perjury under the laws of the State of	California that the foregoing and all information	n hereon, including an
accompanying statements or documents, is true, correct, and complete to a		
property or the person affected (i.e., a person having a direct economic inte agent authorized by the applicant under item 2 of this application, or (3) a	attorney licensed to practice law in the State	of California, State Ba
	has been authorized by that person to file this	
SIGNATURE: (Use Blue Ben - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
10.00	Boonville, CA	05/02/2024
NAME (Please Print) Kevin McGee		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		

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



COUNTY OF MENDOCINOAssessment 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) $\frac{24-0001, 24-0002, 24-0003, 24-0004}{24-0001, 24-0002, 24-0003}$ for the reduction in assessment for the $\frac{2020-2023}{2}$ regular assessment year, may be extended beyond the two-year statute of limitations of the timely filling of said applications.

This extension of time is executed on the day of the month Boonville, California	of December, 2024, at
16.00c	Date: 12/2/2024
Applicant/Authorized Agent (Original Signature Required)	
	Date:
Katrina Bartolomie, Assessor	
	Date:
Charlotte E. Scott, County Counsel	
	Date:
Richard Selzer, Chair, Assessment Appeals Board	
BY:	Date:

MENDOCINO COUNTY EXECUTIVE OFFICE

Attest: DARCIE ANTLE, Clerk of the Board

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

Attn: Atlas Pearson, Senior Deputy Clerk of the Board



17700 Boonville Road Boonville, CA 95415 (707) 895-2337

December 2, 2024

MENDOCINO COUNTY EXECUTIVE OFFICE

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

Attn: Atlas Pearson, Senior Deputy Clerk of the

Board

Dear Atlas,

Enclosed please find an original signed copy of an Extension of Time Request for the various appeals that we have filed with Mendocino County. Feel free to reach out to me a (707) 529-0326 if I need to do anything else or you have any questions for me.

Thanks.

Kevin McGee

President & CEO

DEC 6 '24 PM3:15 REC'D BOARD OF SUPERVI



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:

Mainsheet Capital, Inc.

Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2020

Appeal Roll Type:

Escape

Application/Case #:

24-0001

Date: 3/19/2025

Applicant's Signature (Original Required)

1. Z.



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441 FAX: (707) 463-7237

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Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2023

Appeal Roll Type:

Escape

Application/Case #:

24-0002

Applicant's Signature (Original Required)



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

FAX: (707) 463-7237

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Mainsheet Capital, Inc.

Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2022

Appeal Roll Type:

Escape

Application/Case #:

24-0003

Date: 3/19/2075

Applicant's Signature (Original Required)



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441

FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2020

Appeal Roll Type:

Escape

Application/Case #:

24-0004

Date: 3/19/2025

Applicant's Signature (Original Required)

1. On



KATRINA BARTOLOMIE, MENDOCINO COUNTY ASSESSOR

501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and Rule 17(a) of Resolution 74-271 of the Mendocino County Board of Supervisors, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

1.	Mainsheet Capital Inc has/have properly and timely filed an application (No. 24-0001) for
	reduction in assessment for the2020 regular/supplemental tax year on the property described by
	the following Assessors Parcel Number(s) (the assessments for which being enrolled in the Mendocino
	County secured/unsecured assessment roll):
	APN 0291605400/PPA PIN 0311028772000
2.	The full value of the above-described property is reduced to:
	Land: \$700,000 Imp: \$4,200,000 PP: \$2,059,919
	(*Includes 10% penalty per SEC 463 R&T Code)
3.	The facts upon which the aforesaid reduction in value is premised are:
	The reduced valuation of the personal property was based upon two sales of the subject business and an outside appraisal.
4.	This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules.
	This written stipulation is executed on the 17 day of Sept 2025, at Harbsbury CA California.
	Applicant/Authorized Agent
	Return Original Signatures to: Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Katrina Bartolomie, Assessor Charlotte E. Scott, County Counsel



KATRINA BARTOLOMIE, MENDOCINO COUNTY ASSESSOR

501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

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	reduction in assessment for the regular/supplemental tax year on the property described by
	the following Assessors Parcel Number(s) (the assessments for which being enrolled in the Mendocino
	County secured/unsecured assessment roll):
	APN 0291605400/PPA PIN 0311028772000
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	rejection or other action in accordance with the aforesaid statue and rules.
	This written stipulation is executed on the 17th day of Sept 2005, at Heaksbury, CA California.
	15 / leve 14 Ene
	Applicant/Authorized Agent
	tal But wome
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Clarifold Ukiah, CA. 95482
	Charlotte E. Scott, County Counsel

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



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 attach hearing evidence to this application. 24-0002 1. APPLICANT INFORMATION - PLEASE PRINT
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME EMAIL ADDRESS Mainsheet Capital, Inc. kevin.mcgee@avbc.com MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
PO Box 505 STATE ZIP CODE **95415** 7075290326 ALTERNATE TELEPHONE AX TELEPHONE Boonville 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL) NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*) **Kevin McGee** EMAIL ADDRESS kevin.mcgee@avbc.com Mainsheet Capital, Inc. CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL) MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) CITY STATE ZIP CODE 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 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** 0311028772000 ACCOUNT NUMBER TAX BILL NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate 17700 Boonville Rd, Boonville CA 95415 Anderson Valley Brewing Company PROPERTY TYPE IT ☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX □ POSSESSORY INTEREST **AGRICULTURAL** □ MULTI-FAMILY/APARTMENTS: NO. OF UNITS MANUFACTURED HOME □ VACANT LAND □ COMMERCIAL/INDUSTRIAL WATER CRAFT ☐ AIRCRAFT BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: A. VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE 4. VALUE C. APPEALS BOARD USE ONLY LAND 760585 760585 IMPROVEMENTS/STRUCTURES 3622915 4154415 PERSONAL PROPERTY (see instructions) 5185354 1234734 MINERAL RIGHTS TREES & VINES **OTHER TOTAL** 100 PENALTIES (amount or percent)

	Are requested. 🛮 🚜 Are not requested.		
	TTEN FINDINGS OF FACTS (\$ per)		
	Explanation (attach sheet if necessary)		
	☐ 2. Assessment of other property of the assessee at the location	n is incorrect.	
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	☐ 2. Allocation of value of property is incorrect (e.g., between lan APPEAL AFTER AN AUDIT. Must include description of each pro		aled, and your opinion of value.
	1. Classification of property is incorrect.	d and improvements)	
	CLASSIFICATION/ALLOCATION		
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F. F	PENALTY ASSESSMENT		
	2. Only a portion of the personal property/fixtures. Attach desc	ription of those items.	
	1. All personal property/fixtures.	porcorran property d	Yuluo
	□ Assessor's reduced value is incorrect for property damaged by BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value □ Assessor's reduced value is incorrect for property damaged by □ Assessor's reduced value is incorrect for property damaged by □ Assessor's reduced value is incorrect for property damaged by □ Assessor's reduced value is incorrect for property damaged by □ Assessor's reduced value is incorrect for property damaged by □ Assessor's reduced value is incorrect for property damaged by □ Assessor's reduced value is incorrect for property damaged by □ Assessor's reduced value is incorrect for property damaged by □ Assessor's value is i		nd/or fixtures exceeds market value
10000000	CALAMITY REASSESSMENT ☐ Assessor's reduced value is incorrect for property damaged by	misfortune or calamity	
	3. Value of construction in progress on January 1 is incorrect.		
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	1. No new construction occurred on the date of		
	NEW CONSTRUCTION		
	\square 2. Base year value for the change in ownership established on	the date of	is incorrect.
	1. No change in ownership occurred on the date of	·	
	CHANGE IN OWNERSHIP	•	
	☐ The assessor's roll value exceeds the market value as of Janu	ary 1 of the current year.	
	reasons that I rely upon to support requested changes in value are a DECLINE IN VALUE	s follows:	
If yo	ou are uncertain of which item to check, please check "I. OTHER" and	provide a brief explanation	
6 REA		tions before completing	
		∪∠⊙ h roll year requires a se	parate application
	00/4 4/0004	ITY REASSESSMENT	☐ PENALTY ASSESSMENT
	*DATE OF NOTICE: ROLL YEAR: _		_
	SUPPLEMENTAL ASSESSMENT		
	SUPPLEMENTAL ASSESSMENT		



COUNTY OF MENDOCINOAssessment 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

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16.00c	Date: 12/2/2024
Applicant/Authorized Agent (Original Signature Required)	
	Date:
Katrina Bartolomie, Assessor	
	Date:
Charlotte E. Scott, County Counsel	
	Date:
Richard Selzer, Chair, Assessment Appeals Board	
BY:	Date:

MENDOCINO COUNTY EXECUTIVE OFFICE

Attest: DARCIE ANTLE, Clerk of the Board

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

Attn: Atlas Pearson, Senior Deputy Clerk of the Board



17700 Boonville Road Boonville, CA 95415 (707) 895-2337

December 2, 2024

MENDOCINO COUNTY EXECUTIVE OFFICE

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Board

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Thanks.

Kevin McGee

President & CEO

DEC 6 '24 PM3:15 REC'D BOARD OF SUPERVI



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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:

Mainsheet Capital, Inc.

Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2020

Appeal Roll Type:

Escape

Application/Case #:

24-0001

Date: 3/19/2025

Applicant's Signature (Original Required)

1. Z.



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441 FAX: (707) 463-7237

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24-0004

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Applicant's Signature (Original Required)

1. On



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

1.	Mainsheet Capital Inc has/have properly and timely filed an application (No. 24-0002) for
	reduction in assessment for the regular/supplemental tax year on the property described by
	the following Assessors Parcel Number(s) (the assessments for which being enrolled in the Mendocino
	County secured/unsecured assessment roll):
	APN 0291605400/PPA PIN 0311028772000
2.	The full value of the above-described property is reduced to:
	Land: \$707,252 Imp: \$4,243,512 PP: \$2,039,320
	(*Includes 10% penalty per SEC 463 R&T Code)
3.	The facts upon which the aforesaid reduction in value is premised are:
	The reduced valuation of the personal property was based upon two sales of the subject business and an outside appraisal.
4.	This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or
	rejection or other action in accordance with the aforesaid statue and rules.
	This written stipulation is executed on the 17th day of spt , 2005, at Heakhbury, CA California.
	Return Original Signatures to: Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Applicant/Authorized Agent Katrina Bartolomie, Assessor
	Ukiah, CA. 95482 Charlotte E. Scott, County Counsel



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

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	The reduced valuation of the personal business and an outside appraisal	onal property was based upon two sales of the subject
4.	This stipulation shall be submitted to the N	Mendocino County Board of Equalization for acceptance or
	rejection or other action in accordance wit	th the aforesaid statue and rules.
	This written stipulation is executed on the California.	17th day of Sept , 7025, at Markethey, CA
		16 Ve their MErce
		Applicant/Authorized Agent
		Kat Sub wm
	Return Original Signatures to:	Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482	CharlotteScott
		Charlotte E. Scott, County Counsel

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



COUNTY OF MENDOCINO 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 attach hearing evidence to this application. 24-0003 1. APPLICANT INFORMATION - PLEASE PRINT
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME EMAIL ADDRESS Mainsheet Capital, Inc. kevin.mcgee@avbc.com MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
PO Box 505 CA STATE ZIP CODE 95415 7075290326 ALTERNATE TELEPHONE Boonville 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL) NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*) **Kevin McGee** EMAIL ADDRESS kevin.mcgee@avbc.com COMPANY NAME Mainsheet Capital, Inc.
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL) MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE **FAX TELEPHONE AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED** The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business. The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application. SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE 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 0311028772000 ACCOUNT NUMBER TAX BILL NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate 17700 Boonville Rd, Boonville CA 95415 Anderson Valley Brewing Company PROPERTY TYPE [] □ POSSESSORY INTEREST ☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX □ AGRICULTURAL □ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _ MANUFACTURED HOME ☐ VACANT LAND □ COMMERCIAL/INDUSTRIAL WATER CRAFT ☐ AIRCRAFT BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: A. VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE C. APPEALS BOARD USE ONLY 4. VALUE LAND 760585 760585 IMPROVEMENTS/STRUCTURES 4154415 3622915 **FIXTURES** PERSONAL PROPERTY (see instructions) 5040685 1234734 MINERAL RIGHTS TREES & VINES OTHER

TOTAL

PENALTIES (amount or percent)

	305-AH (P2 REV. 08 (01-15)	
5. TYP	E 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 ASSE *DATE OF NOTICE: 03/14/2024 **ROLL YEAR: 2022	SSMENT
	*Must attach copy of notice or bill, where applicable **Each roll year requires a separate application	
lf y Th	See instructions before completing this section. You are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for file reasons that I rely upon to support requested changes in value are as follows: DECLINE IN VALUE The assessor's roll value exceeds the market value as of January 1 of the current year.	ing this application.
В.	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.	į.
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 in	correct.
	☐ 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.	market value
Ε.	BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds 1. All personal property/fixtures.	market value.
	☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.	
F.	PENALTY ASSESSMENT	
	Penalty assessment is not justified.	
G.	CLASSIFICATION/ALLOCATION	
	1. Classification of property is incorrect.2. Allocation of value of property is incorrect (e.g., between land and improvements).	
H.	APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion	of value.
	■ 1. Amount of escape assessment is incorrect.	
	$\ \square$ 2. Assessment of other property of the assessee at the location is incorrect.	
1.	OTHER	
	Explanation (attach sheet if necessary)	
C	RITTEN FINDINGS OF FACTS (\$ per)	
m 1	Are requested. Are not requested.	
	IIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. Yes No	
_	CERTIFICATION	
	tify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information h	
prope	mpanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am erty or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property — "To t authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of ber, who has been retained by the applicant and has been authorized by that person to file this ap	he Applicant"), (2) ai California, State Ba
SIGNA	TURE: (Use Blue Pen - Original signature required on paper-filed application) SIGNED AT (CITY, STATE) Boonville, CA	DATE 05/02/2024
NAME	(Please Print)	03/02/2024
	rin McGee	
FILING	STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)	
	OWNER G AGENT G ATTORNEY G SPOUSE G REGISTERED DOMESTIC PARTNER G CHILD G PARENT G PEI	RSON AFFECTED
	CORPORATE OFFICER OR DESIGNATED EMPLOYEE	E.



COUNTY OF MENDOCINOAssessment 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) $\frac{24-0001, 24-0002, 24-0003, 24-0004}{24-0001, 24-0002, 24-0003}$ for the reduction in assessment for the $\frac{2020-2023}{2}$ regular assessment year, may be extended beyond the two-year statute of limitations of the timely filling of said applications.

This extension of time is executed on the day of the month Boonville, California	of December, 2024, at
16.00c	Date: 12/2/2024
Applicant/Authorized Agent (Original Signature Required)	
	Date:
Katrina Bartolomie, Assessor	
	Date:
Charlotte E. Scott, County Counsel	
	Date:
Richard Selzer, Chair, Assessment Appeals Board	
BY:	Date:

MENDOCINO COUNTY EXECUTIVE OFFICE

Attest: DARCIE ANTLE, Clerk of the Board

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

Attn: Atlas Pearson, Senior Deputy Clerk of the Board



17700 Boonville Road Boonville, CA 95415 (707) 895-2337

December 2, 2024

MENDOCINO COUNTY EXECUTIVE OFFICE

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

Attn: Atlas Pearson, Senior Deputy Clerk of the

Board

Dear Atlas,

Enclosed please find an original signed copy of an Extension of Time Request for the various appeals that we have filed with Mendocino County. Feel free to reach out to me a (707) 529-0326 if I need to do anything else or you have any questions for me.

Thanks.

Kevin McGee

President & CEO

DEC 6 '24 PM3:15 REC'D BOARD OF SUPERVI



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

FAX: (707) 463-7237

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	Charlotte E. Scott, County Counsel



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STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

1.	Mainsheet Capital Inc has/have properly and timely filed an application (No. 24-0003) for
	reduction in assessment for the2022 regular/supplemental tax year on the property described by
	the following Assessors Parcel Number(s) (the assessments for which being enrolled in the Mendocino
	County secured/unsecured assessment roll):
	APN 0291605400/PPA PIN 0311028772000
2.	The full value of the above described property is reduced to:
۷.	The full value of the above-described property is reduced to:
	Land: \$721,397 Imp: \$4,328,382 PP: \$2,018,926
	(*Includes 10% penalty per SEC 463 R&T Code)
3.	The facts upon which the aforesaid reduction in value is premised are:
	The reduced valuation of the personal property was based upon two sales of the subject business and an outside appraisal.
4.	This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or
	rejection or other action in accordance with the aforesaid statue and rules.
	46 11 - 11 101 -1
	This written stipulation is executed on the 17th day of Sept 7005, at Houldbury A
	California.
	Mary Man Man
	Applicant/Authorized Agent
	Lat Sut lone
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Ukiah, CA. 95482
	Charlotte E. Scott, County Counsel



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

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	Applicantivation 200 Agent
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	Charlotte E. Scott, County Counsel

BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

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



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

FAX: (707) 463-7237

attach hearing evidence to this application.						APPLICATION NUMBER: Clerk Use Only 24-0004			
1. APPLICANT INFORMATION - PLEASE P NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	RUST NAME			EMAIL ADDRESS					
Mainsheet Capital, Inc. MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF	P D D DOVI					kevin.mcgee@	avb	oc.com	
PO Box 505	(P.O. BOX)								
Boonville	CA	2IP CODE 95415			ME TELEPHONE 5290326	ALTERNATE TELEPHO	NE	FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, C	R RELATIV	E OF			licable - (REPRESEI	ITATI	ON IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (<i>LAST, FIRST,</i> Kevin McGee	MIDDLE INITI	AL)				kevin.mcgee@	avb	c.com	
Mainsheet Capital, Inc.									
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTITA	AL)							
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)									
THE HEALTH STATES OF THE STATE									
CITY	STATE	ZIP CODE		DAYTI	ME TELEPHONE	ALTERNATE TELEPHO	ONE	FAX TELEPHONE	
AUTHORIZATION OF AGENT		AUT	HOR	IZATIO	ON ATTACHE)			
The following information must be complete									
attorney as indicated in the Certification se applicant is a business entity, the agent's a									
The person named in Section 2 above is he				100					
enter in stipulation	agreemen					g to this application.		,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E	MPLOYEE				TITLE			DATE	
							-		
3. PROPERTY IDENTIFICATION INFORMA	TION								
☐ YES ■ NO Is this property a singl	e-family dwe	elling that is o	ccupie	ed as th	e principal place	e of residence by the ow	ner?		
ENTER APPLICABLE NUMBER FROM YO	UR NOTIC	E/TAX BILL							
ASSESSOR'S PARCEL NUMBER		0287720				FEE NUMBER			
ACCOUNT NUMBER	TAX B	LL NUMBER							
PROPERTY ADDRESS OR LOCATION						DOING BUSINESS AS	(DBA),	if appropriate	
17700 Boonville Rd, Boonville	CA 95	415			9	Anderson Valle	у В	rewing Company	
PROPERTY TYPE []									
□ SINGLE-FAMILY / CONDOMINIUM / TOW	NHOUSE /	DUPLEX		AGR	CULTURAL	□ POS	SESS	ORY INTEREST	
□ MULTI-FAMILY/APARTMENTS: NO. OF U	NITS	-		MAN	JFACTURED H	HOME □ VAC	ANT L	AND	
□ COMMERCIAL/INDUSTRIAL				WAT	ER CRAFT	□ AIRC	RAF	Г	
■ BUSINESS PERSONAL PROPERTY/FIXT	URES			ОТНІ	ER:				
4. VALUE	A.	VALUE ON RO	OLL		B. APPLICANT	'S OPINION OF VALUE	(C. APPEALS BOARD USE ONL	
LAND		760585			7	60585			
IMPROVEMENTS/STRUCTURES		4154415	5		30	622915			
FIXTURES									
PERSONAL PROPERTY (see instructions)		4941693	3		1:	234734			
MINERAL RIGHTS									
TREES & VINES									
OTHER									
	(1 2116	10	2	· ·	1182211	+		

REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR SUPPLEMENTIAL ASSESSMENT ROLL YEAR: ROLL YEAR: ROLL OHANGE ESCAPE ASSESSMENT ROLL YEAR: ROLL Y	BOE-305-AH (P2 REV. 08 (01-15) TYPE OF ASSESSMENT BEING APPEALED Check only one.		ods
TOATE OF NOTICE: ROLL YEAR: ROLL YEAR: ROLL CHANGE SESSMENT SATE OF NOTICE: 03/14/2024 **ROLL YEAR: 2020 **ROLL	REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF	THE CURRENT YEAR	
CALAMITY REASSESSMENT 'DATE OF NOTICE: 03/14/2024 **ROLL YEAR: 2020 Was at stach copy of notice or bill, where applicable **Each roll year requires a separate application 8. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section. 14 you are uncertaind of which time to check, please check *1. OTHER** and provide a brief explanation of your reasons for filing this application. A. DECLINE IN VALUE 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			
TOATE OF NOTICE: 03/14/2024 *ROLL YEAR: 2020 ****Each roll year requires a separate application *** ***Back roll year requires a separate application *** **See Instructions before completing this section. If you are uncertain of which liem to check, please check *1.0 THER* and provide a brief explanation of your reasons for filing this application. **Bear Instructions before completing this section. If you are uncertain of which liem to check, please check *1.0 THER* and provide a brief explanation of your reasons for filing this application. **Bear Instruction of the provide a brief explanation of your reasons for filing this application. **A. DECLINE IN VALUE** The assessor's roll value exceeds the market value as of January 1 of the current year. A. DECLINE IN VALUE** The assessor's roll value exceeds the market value as of January 1 of the current year. A. DECLINE IN VALUE** No change in ownership occurred on the date of	*DATE OF NOTICE: ROLL YEAR:		
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□ 2. Base year value for the change in ownership established on the date of		nuary 1 of the current year.	
C. NEW CONSTRUCTION 1. No new construction occurred on the date of			
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Boonville, CA 05/02/2024 VAME (Please Print) Kevin McGee	accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic in agent authorized by the applicant under item 2 of this application, or (3)	o the best of my knowledge and nterest in the payment of taxes o an attorney licensed to practice	belief and that I am (1) the owner of to the that property — "The Applicant"), (2) to law in the State of California, State E
Kevin McGee	1. 12		05/02/2024



COUNTY OF MENDOCINOAssessment 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) $\frac{24-0001, 24-0002, 24-0003, 24-0004}{24-0001, 24-0002, 24-0003}$ for the reduction in assessment for the $\frac{2020-2023}{2}$ regular assessment year, may be extended beyond the two-year statute of limitations of the timely filling of said applications.

This extension of time is executed on the day of the month Boonville, California	of December, 2024, at
16.00c	Date: 12/2/2024
Applicant/Authorized Agent (Original Signature Required)	
	Date:
Katrina Bartolomie, Assessor	
	Date:
Charlotte E. Scott, County Counsel	
	Date:
Richard Selzer, Chair, Assessment Appeals Board	
BY:	Date:

MENDOCINO COUNTY EXECUTIVE OFFICE

Attest: DARCIE ANTLE, Clerk of the Board

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

Attn: Atlas Pearson, Senior Deputy Clerk of the Board



17700 Boonville Road Boonville, CA 95415 (707) 895-2337

December 2, 2024

MENDOCINO COUNTY EXECUTIVE OFFICE

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

Attn: Atlas Pearson, Senior Deputy Clerk of the

Board

Dear Atlas,

Enclosed please find an original signed copy of an Extension of Time Request for the various appeals that we have filed with Mendocino County. Feel free to reach out to me a (707) 529-0326 if I need to do anything else or you have any questions for me.

Thanks.

Kevin McGee

President & CEO

DEC 6 '24 PM3:15 REC'D BOARD OF SUPERVI



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:

Mainsheet Capital, Inc.

Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2020

Appeal Roll Type:

Escape

Application/Case #:

24-0001

Date: 3/19/2025

Applicant's Signature (Original Required)

1. Z.



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:

Mainsheet Capital, Inc.

Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2023

Appeal Roll Type:

Escape

Application/Case #:

24-0002

Applicant's Signature (Original Required)



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

FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2022

Appeal Roll Type:

Escape

Application/Case #:

24-0003

Date: 3/19/2075

Applicant's Signature (Original Required)



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.

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Applicant:

Mainsheet Capital, Inc.

Address:

PO Box 505

Boonville, CA 95415

APN/Account #:

0311028772000

Tax Year Protested:

2020

Appeal Roll Type:

Escape

Application/Case #:

24-0004

Date: 3/19/2025

Applicant's Signature (Original Required)

1. On



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

1.	Mainsheet Capital Inc has/have properly and timely filed an application (No. 24-0004) for
	reduction in assessment for the regular/supplemental tax year on the property described by
	the following Assessors Parcel Number(s) (the assessments for which being enrolled in the Mendocino
	County secured/unsecured assessment roll):
	APN 0291605400/PPA PIN 0311028772000
2.	The full value of the above-described property is reduced to:
	Land: \$735,824 Imp: \$4,414,949 PP: \$1,998,737
	(*Includes 10% penalty per SEC 463 R&T Code)
3.	The facts upon which the aforesaid reduction in value is premised are:
	The reduced valuation of the personal property was based upon two sales of the subject business and an outside appraisal.
4.	This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or
	rejection or other action in accordance with the aforesaid statue and rules.
	This written stipulation is executed on the 17th day of sept , 2027, at hackshap, Cf.
	16 / Kesm H Cocc
	Applicant/Authorized Agent
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Choule Ukiah
	Charlotte E. Scott, County Counsel



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

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	Applicant/Authorized Agent
	Xall Datom
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482
	Charlotte E. Scott, County Counsel



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

STIPULATION

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California.	1. Jan Kri ME			
	Applicant/Authorized Agent			
	Att. But Von			
Return Original Signatures to:	Katrina Bartolomie, Assessor			
Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482	CharlotteScott			
	Charlotte E. Scott, County Counsel			

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



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

attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT				APPLICATION NUMBER: Clerk Use Only 25-06-6				
								NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME Tesla Energy Operations Inc
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR 12832 S. Frontrunner Blvd #100								
Draper	UT 84020		DAYTII	ME TELEPHONE)	ALTERN	ATE TELEPHONE)	(866) 390-107	
2. CONTACT INFORMATION - AGENT, ATTO		VE OF	APPL	ICANT if app	licable - (R	EPRESENTA	TION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, M Kotschedoff, Amy	MIDDLE INITIAL)				amy kot		versataxconsulting.o	
COMPANY NAME Versatax Consulting CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MI	IDDLE INTITAL)							
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 23052 Alicia Parkway #H-372			L				L	
Mission Viejo	CA ZIP CODE 92692			D) 650-192))	(866)390-192	
AUTHORIZATION OF AGENT				N ATTACHED				
The following information must be completed attorney as indicated in the Certification sed applicant is a business entity, the agent's au	ction, or a spouse, c	hild, p	arent,	registered dor	mestic part	ner, or the pe	rson affected. If the	
The person named in Section 2 above is here enter in stipulation a							assessor's records,	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM	IPLOYEE			TITLE			DATE	
3. PROPERTY IDENTIFICATION INFORMATI								
YES NO Is this property a single-			ed as th	e principal place	of residence	e by the owner?	?	
ENTER APPLICABLE NUMBER FROM YOU								
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUM	MBER			FEE NUMB	ER		
ACCOUNT NUMBER 0410026900003	TAX BILL NUMBER 604959						the state of the s	
PROPERTY ADDRESS OR LOCATION	00.000				DOING BUS	SINESS AS (DB	A), if appropriate	
PROPERTY TYPE [V]								
PROPERTY TYPE V								
□ SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUPLEX		AGRI	CULTURAL		□ POSSES	SSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF UN	ITS		MANU	JFACTURED H	IOME	□ VACAN	Γ LAND	
□ COMMERCIAL/INDUSTRIAL			WATE	R CRAFT		□ AIRCRA	FT	
BUSINESS PERSONAL PROPERTY/FIXTU	RES		OTHE	:R:				
4. VALUE	A. VALUE ON R	OLL		B. APPLICANT	'S OPINION (OF VALUE	C. APPEALS BOARD US	
LAND								
IMPROVEMENTS/STRUCTURES								
FIXTURES	859,912			4	100,000			
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER								
TOTAL	859,912			4	100,000			
PENALTIES (amount or percent)								

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED 1 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 ____ 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. Explanation (attach sheet if necessary) Also, see the attached Exhibit A. 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 , who has been retained by the applicant and has been authorized by that person to file this application. Number DATE nal signature required on paper-filed application) SIGNED AT (CITY, STATE) 9/22/2024 Rancho Santa Margarita, CA Amv chedoff FILING STATUS IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1) M □ OWNER ■ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DOMESTIC PARTNER □ CHILD □ PARENT □ PERSON AFFECTED ☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

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 2022, 2023, 2024 and 2025 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:	Josel Gruben
NAME/TITLE	E: <u>Joseph Gruber, VP Tax</u>
	(Owner/Officer/Partner)
DATE:	July 1, 2022

Tesla Energy Operations, Inc. Authorization County List 2022-2025

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

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.

MENDOCINO COUNTY UNSECURED TAX STATEMENT

Print Date: 7/22/2024

FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025



Sara Pierce Acting Auditor-Controller/Treas.-Tax Collector Ukiah, CA 95482

501 Low Gap Rd, Room 1060

Telephone: (707) 234-6875

ASSESSED TO ▼

ON JANUARY 1, 2024 AT FULL VALUE

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

	Г	OR FISCAL TEAR	JULT 1, 20	24 TO JUNE 30, 2025
	BILL NO.	ACCOUNT NUM	TAX RATE AREA	
	604959	04959 0410026900003		
	FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
IMPROVEMENTS OTHER PERSONAL	859,912	859,912		
TOTAL	859,912	859,912	1 1	
	HOMEOWNER'S EXEMPTION HOMEOWNER EXEMPT. OTHER EXEMPTIONS			
10% LATE FI	LING PENALTY (RTC 463)	0	1 1	
	NET VALUE & TAX ▶	859,912	1.198	10,301.74
	_	ESCAPED INTEREST P	ER R&T 506	

TOTAL TAX DUE 10.301.74



SEE REVERSE FOR CREDIT CARD OR ELECTRONIC CHECK PAYMENT INFORMATION

DESCRIPTION: CO GENERATION/POWER CO/ALTERNATIVE ENERGY

LOCATION: NONE

Delinquent if not paid by 5:00 p.m. September 03, 2024 , thereafter, 10% penalty will be added. An additional 1½% interest each month will be added 2 months after delinquent date (R&T §2192).

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.

disagree with the assessed value, the taxpayer has the right to an informal assessment and Assessor are unable to agree on a proper assessed value, pursuant to the in file an application for reduction in assessment for the following year with the coun review by the Assessor (R&T 52611.6). vou disagree the informal assessment the review, taxpayer taxpayer For county assessment appeals board. more to 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 See reverse for more information. liability of the the person or entity assessed

Payments Accepted - Payments by mail <u>must be postmarked</u> 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.

a legal holiday, the day If the due date of August 31st or other due date, as noted on this bill, falls on Saturday, Sunday, or elinquency is 5:00 p.m. on the following business day and <u>not</u> considered delinquent. For questions a hour of delinquency is 5:0 due dates contact the Tax Collector. questions about payment

A DETACH HERE A

2024 - 2025

MENDOCINO COUNTY UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER 0410026900003

TAX RATE AREA 003031

BILL NUMBER 604959

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 09-03-2024

10.301.74

ON 9-4-24 ADD 10% PENALTY OF \$ 1,030.17

Total Due After 9/3/2024 through 12/1/2024 11,331.91

** In Addition ** Beginning 12-02-24 ADD \$ 154 53 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

60495924104100269000030103017401148644



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

Charlotte E. Scott, County Counsel

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

1.	Tesla Energy Operations has/have properly and timely filed an application (No. 25-0006) for
	reduction in assessment for the2024 regular/supplemental tax year on the property described by
	the following Assessors Parcel Number(s) (the assessments for which being enrolled in the Mendocino
	County secured/unsecured assessment roll):
	BPP PIN: 0410026900003
2.	The full value of the above-described property is reduced to:
	\$515,064
	(*Includes 10% penalty per SEC 463 R&T Code)
3.	The facts upon which the aforesaid reduction in value is premised are:
	A business property audit as well as a index table developed by the CAA in conjunction with the solar industry.
4.	This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or
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	California.
	E place
	Applicant/Authorized Agent
	Ol July lone
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482 Charletteett



501 LOW GAP ROAD, ROOM 1020 UKIAH, CA. 95482 707-234-6800

Charlotte E. Scott, County Counsel

STIPULATION

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

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4.	This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules.
	This written stipulation is executed on the 3 day of Sep , 25, at Rancho Sawa Margarita, Cf
	California.
	Applicant/Authorized Agent
	Lat In Islama
	Return Original Signatures to: Katrina Bartolomie, Assessor
	Mendocino County Assessors Office 501 Low Gap Road, Room 1020 Ukiah, CA. 95482
	Unidity Oct. 50402