



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

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

A G E N D A

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 APPROVAL OF WITHDRAWN APPLICATIONS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

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 APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)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
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>		
Current Status: Noticed for Hearing		
25-0004 11/26/2024 Withdraw Received	CHP Mendo Hotel LLC Jones Lang LaSalle Hotels & Hospitality "JLL" Other	1192380400 45060 Main Street Mendocino
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>		
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
<i>Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.</i>		
Current Status: Noticed for Hearing		

3. APPROVAL OF 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
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i>		
<i>Other</i>		
Current Status: Noticed for Hearing		

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
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i> <i>Other</i> Current Status: Noticed for Hearing		
24-0001 5/6/2024 Stipulate Received	Mainsheet Capital, Inc. Bus Personal Ppty/Fixtures Only	0311028772000 17700 Boonville Rd Boonville
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i> Current Status: Noticed for Hearing		
24-0002 5/6/2024 Stipulate Received	Mainsheet Capital, Inc. Bus Personal Ppty/Fixtures Only	0311028772000 17700 Boonville Rd Boonville
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i> Current Status: Noticed for Hearing		
24-0003 5/6/2024 Stipulate Received	Mainsheet Capital, Inc. Bus Personal Ppty/Fixtures Only	0311028772000 17700 Boonville Rd Boonville
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i> 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 Stipulate Received	Mainsheet Capital, Inc. Bus Personal Ppty/Fixtures Only	0311028772000 17700 Boonville Rd Boonville
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i>		
Current Status: Noticed for Hearing		
25-0006 1/17/2025 Stipulate Received	Tesla Energy Operations Inc Versatax Consulting Bus Personal Ppty/Fixtures Only	0410026900003
<i>Personal Property/Fixtures: Assessor's value of personal property and/or fixtures has been incorrectly calculated.</i>		
<i>Other</i>		
Current Status: Noticed for Hearing		

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

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 101C
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only

25-0001**1. APPLICANT INFORMATION - PLEASE PRINT**

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

CPH Hill House LLC

EMAIL ADDRESS

tax.services@jll.com

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

420424 W. 14th Street

CITY New York	STATE NY	ZIP CODE 10014	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE (310)426-4980	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Nisbet, Eric

EMAIL ADDRESS

eric.nisbet@jll.com

COMPANY NAME

Jones Lang LaSalle Hotels & Hospitality "JLL"

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

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

P. O. Box 320177

CITY Tampa	STATE FL	ZIP CODE 33602	DAYTIME TELEPHONE 813 229-3991	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 119-070-11-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

10701 Palette Drive, Mendocino

DOING BUSINESS AS (DBA), if appropriate
Mendocino Hill House Inn**PROPERTY TYPE** ☒

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	700,189	700,189	
IMPROVEMENTS/STRUCTURES	2,758,822	2,000,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	3,459,011	2,700,189	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Los Angeles, CA

11-20-24

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:

Property Owner Name:

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.

PROPERTY: **Mendocino Hotel**

LOCATION: 45080 Main Street, Mendocino, CA 95460 Mendocino County

Acct: 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:


David Better
Sr. Managing Director
3/25 2024

State of

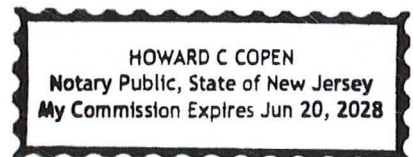
NEW JERSEY

County of

HUDSON

Sworn to (or affirmed) and subscribed before me this 25 day of 3, 2024.

by _____





Howard Copen

Signature of Notary Public
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.

Sincerely,

A handwritten signature in dark ink that reads "Alma Adams".

Alma Adams
Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION WITHDRAWAL

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

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

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

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

Applicant: 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)



**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 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 scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

Applicant's Signature

Eric Nisbet

Agent's Name (please print)

[Signature]

Agent's Signature

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

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

APPLICATION NUMBER: Clerk Use Only

25-0002

1. APPLICANT INFORMATION - PLEASE PRINT

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

CPH Hill House LLC

EMAIL ADDRESS

tax.services@jll.com

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

420424 W. 14th Street

CITY New York	STATE NY	ZIP CODE 10014	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE (310)426-4980	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Nisbet, Eric

EMAIL ADDRESS

eric.nisbet@jll.com

COMPANY NAME

Jones Lang LaSalle Hotels & Hospitality "JLL"

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

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

P. O. Box 320177

CITY Tampa	STATE FL	ZIP CODE 33602	DAYTIME TELEPHONE 813 229-3991	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 119-140-05-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

10701 Palette Drive, Mendocino

DOING BUSINESS AS (DBA), if appropriate
Mendocino Hill House Inn**PROPERTY TYPE** ☒

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	914,011	730,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	914,011	730,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE


 NAME (Please Print)
 Eric Nisbet

Los Angeles, CA

11-20-24

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:

Property Owner Name:

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.

PROPERTY: **Mendocino Hotel**

LOCATION: 45080 Main Street, Mendocino, CA 95460 Mendocino County

Acct: 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:


David Better
Sr. Managing Director
3/25 2024

State of

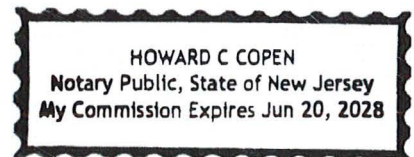
NEW JERSEY

County of

HUDSON

Sworn to (or affirmed) and subscribed before me this 25 day of 3, 2024.

by _____





Howard Copen

Signature of Notary Public
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.

Sincerely,

A handwritten signature in dark ink that reads "Alma Adams".

Alma Adams
Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION WITHDRAWAL

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

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

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

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

Applicant:	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

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

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 9am
Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 25-0002
Parcel Number(s): 1191400500
Applicant: CPH Hill House

Please check one of the items shown below.

☐ I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

Applicant's Signature

Eric Nisbet
Agent's Name (please print)

[Signature]
Agent's Signature

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

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 101C
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only

25-0003

1. APPLICANT INFORMATION - PLEASE PRINT

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

CPH Mendo Hotel LLC

EMAIL ADDRESS

tax.services@jll.com

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

420424 W. 14th Street

CITY New York	STATE NY	ZIP CODE 10014	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE (310)426-4980	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Nisbet, Eric

EMAIL ADDRESS

eric.nisbet@jll.com

COMPANY NAME

Jones Lang LaSalle Hotels & Hospitality "JLL"

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

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

P. O. Box 320177

CITY Tampa	STATE FL	ZIP CODE 33602	DAYTIME TELEPHONE 813 229-3991	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
---------------	-------------	-------------------	-----------------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 119-236-01-00	ASSESSMENT NUMBER	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 / TOWNHOUSE / DUPLEX | ☐ AGRICULTURAL | ☐ POSSESSORY INTEREST |
| ☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ | ☐ MANUFACTURED HOME | ☐ VACANT LAND |
| ☐ COMMERCIAL/INDUSTRIAL | ☐ WATER CRAFT | ☐ AIRCRAFT |
| ☐ BUSINESS PERSONAL PROPERTY/FIXTURES | ☒ OTHER: Hotel | |

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	662,734	662,734	
IMPROVEMENTS/STRUCTURES	1,697,837	1,200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,360,571	1,862,734	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Eric Nisbet

Los Angeles, CA

11-20-24

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:

Property Owner Name:

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.

PROPERTY: **Mendocino Hotel**

LOCATION: 45080 Main Street, Mendocino, CA 95460 Mendocino County

Acct: 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:


David Better
Sr. Managing Director
3/25 2024

State of

NEW JERSEY

County of

HUDSON

Sworn to (or affirmed) and subscribed before me this

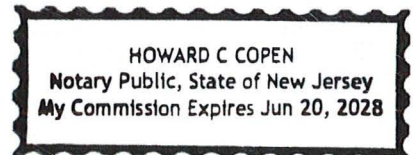
25

day of

3

, 2024

by _____





Howard Copen

Signature of Notary Public
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.

Sincerely,

A handwritten signature in dark ink that reads "Alma Adams".

Alma Adams
Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION WITHDRAWAL

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

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

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010

Ukiah, CA 95482

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

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

Applicant: 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 9am
Location: COUNTY ADMINISTRATION CENTER

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 scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

Applicant's Signature

Eric Nisbet
Agent's Name (please print)

[Signature]
Agent's Signature

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

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 101C
Ukiah, California 95482
TELEPHONE: (707) 463-4221
FAX: (707) 463-7237

APPLICATION NUMBER: Clerk Use Only

25-0004

1. APPLICANT INFORMATION - PLEASE PRINT

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

CPH Mendo Hotel LLC

EMAIL ADDRESS

tax.services@jll.com

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

420424 W. 14th Street

CITY New York	STATE NY	ZIP CODE 10014	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE (310)426-4980	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Nisbet, Eric

EMAIL ADDRESS

eric.nisbet@jll.com

COMPANY NAME

Jones Lang LaSalle Hotels & Hospitality "JLL"

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

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

P. O. Box 320177

CITY Tampa	STATE FL	ZIP CODE 33602	DAYTIME TELEPHONE 813 229-3991	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 119-238-04-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 45060 Main Street, Mendocino		DOING BUSINESS AS (DBA), if appropriate Mendocino Hotel and Garden Suites

PROPERTY TYPE ☒

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	384,948	307,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	384,948	307,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)
Eric Nisbet

Los Angeles, CA

11-20-24

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:

Property Owner Name:

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.

PROPERTY: **Mendocino Hotel**

LOCATION: 45080 Main Street, Mendocino, CA 95460 Mendocino County

Acct: 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:


David Betts
Sr. Managing Director
3/25 2024

State of

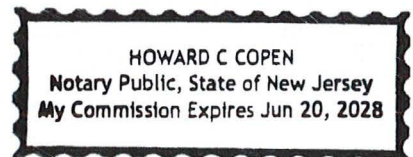
NEW JERSEY

County of

HUDSON

Sworn to (or affirmed) and subscribed before me this 25 day of 3, 2024.

by _____





Howard Copen

Signature of Notary Public
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.

Sincerely,

A handwritten signature in dark ink that reads "Alma Adams".

Alma Adams
Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION WITHDRAWAL

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

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010

Ukiah, CA 95482

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

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

Applicant:	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

A handwritten signature in blue ink, appearing to be "Atlas M.A. Pearson", written over a horizontal line.

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 9am
Location: COUNTY ADMINISTRATION CENTER

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 date.

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

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

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

Applicant's Name (please print)

Applicant's Signature

Eric Nisbet
Agent's Name (please print)

[Signature]
Agent's Signature

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

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

APPLICATION NUMBER: Clerk Use Only

25-0005

1. APPLICANT INFORMATION - PLEASE PRINTNAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
CPH Mendo Hotel LLCEMAIL ADDRESS
tax.services@jll.com

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

420424 W. 14th Street

CITY New York	STATE NY	ZIP CODE 10014	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE (310)426-4980	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Nisbet, EricEMAIL ADDRESS
eric.nisbet@jll.com

COMPANY NAME

Jones Lang LaSalle Hotels & Hospitality "JLL"

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

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

P. O. Box 320177

CITY Tampa	STATE FL	ZIP CODE 33602	DAYTIME TELEPHONE 813 229-3991	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE
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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 119-238-18-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
45080 Main Street, MendocinoDOING BUSINESS AS (DBA), if appropriate
Mendocino Hotel and Garden Suites**PROPERTY TYPE** ☒

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
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	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

NAME (Please Print)
Eric Nisbet

SIGNED AT (CITY, STATE)

Los Angeles, CA

DATE

11-20-24

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:

Property Owner Name:

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.

PROPERTY: **Mendocino Hotel**

LOCATION: 45080 Main Street, Mendocino, CA 95460 Mendocino County

Acct: 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:


David Better
Sr. Managing Director
3/25 2024

State of

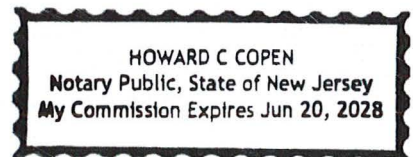
NEW JERSEY

County of

HUDSON

Sworn to (or affirmed) and subscribed before me this 25 day of 3, 2024

by _____





Howard Copen

Signature of Notary Public
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.

Sincerely,

A handwritten signature in dark ink that reads "Alma Adams".

Alma Adams
Data Coordinator Assessment and Appeals

Enclosure

Certified Mail Receipt # 9589 0710 5270 1704 7325 46



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION WITHDRAWAL

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

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

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010
Ukiah, CA 95482

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

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

Applicant: CPH Mendo Hotel LLC
Address: 420424 W. 14th Street
New York, NY 10014
APN/Account #: 1192381800
Tax Year Protested:
Appeal Roll Type: Regular
Application/Case #: 25-0005

Date: 10/16/2025

A handwritten signature in blue ink, appearing to be "J. S. K.", written over a horizontal line.

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 9am
Location: COUNTY ADMINISTRATION 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 scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

Applicant's Signature

Eric Nisbet

Agent's Name (please print)

[Signature]

Agent's Signature

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

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only

22 - 0001

1. APPLICANT INFORMATION - PLEASE PRINT

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

Tesla Energy Operations Inc

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

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

12832 S. Frontrunner Blvd #100

CITY

Draper

STATE

UT

ZIP CODE

84020

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Kotschedoff, Amy

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

COMPANY NAME

Versatax Consulting

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

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

23052 Alicia Parkway #H-372

CITY

Mission Viejo

STATE

CA

ZIP CODE

92692

DAYTIME TELEPHONE

(310) 650-1921

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(866) 390-1076

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

0410026900003

TAX BILL NUMBER

23889

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

813,338

406,000

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

813,338

406,000

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Rancho Santa Margarita, CA

10/15/2022

Amy Kotschedoff

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

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

MENDOCINO COUNTY UNSECURED TAX STATEMENT



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

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

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

ASSESSED TO ▼

ON JANUARY 1, 2022

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

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



SEE REVERSE FOR CREDIT CARD OR ELECTRONIC CHECK PAYMENT INFORMATION

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

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

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

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

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

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

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

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

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

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

▲ DETACH HERE ▲

2022 - 2023

MENDOCINO COUNTY
UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	BILL NUMBER
0410026900003	003031	238889

ASSESSED TO ▼

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

RETURN THIS STUB WITH YOUR PAYMENT

THIS BILL IS NOW DUE & PAYABLE

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

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

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

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

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

23888922104100269000030098495201083447

EXHIBIT A
Application for Changed
Assessment

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

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

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

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

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

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

Authorization for Property Tax Matters

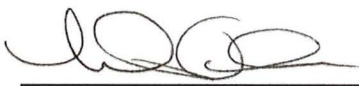
Versatax Consulting, Inc. is authorized to represent Tesla Energy Operations, Inc. and related entities for all property tax matters in the counties on the attached list. Versatax Consulting, Inc. is delegated full authority to handle all matters (including open prior-year appeals) relative to property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

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

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

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

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

SIGNED: 

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

DATE EFFECTIVE: 2.26.21

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

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



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

**ASSESSMENT APPEAL
HEARING DATE CONFIRMATION NOTICE**

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

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

Please check one of the items shown below.

☐ I will be present on the scheduled hearing date.

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

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

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

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

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

Applicant's Name (please print)

Applicant's Signature

Amy Kotschedoff
Agent's Name (please print)

[Signature]
Agent's Signature

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



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

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

Date: 10-2-23

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

Applicant's Signature (Original Required)



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org
Website: www.mendocinocounty.org

Office: (707) 463-4441
Fax: (707) 463-5649

EXTENSION OF TIME REQUEST

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

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

[Signature]

Date: 10/2/23

Applicant/Authorized Agent (Original Signature Required)

[Signature]

Date: 10/18/2023

Katrina Bartolomie, Assessor

Christian M. Curtis, County Counsel

MaryEllen Sheppard, Chair, Assessment Appeals Board

BY: _____

Date: _____

Attest: DARCIE ANTLE, Clerk of the Board

MENDOCINO COUNTY EXECUTIVE OFFICE

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

Attn: Atlas Pearson, Senior Deputy Clerk of the Board



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org
Website: www.mendocinocounty.org

Office: (707) 463-4441
Fax: (707) 463-5649

EXTENSION OF TIME REQUEST

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

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

Date: 10/2/23

Applicant/Authorized Agent (Original Signature Required)

Date: 10/18/2023

Katrina Bartolomie, Assessor

Date: 10/30/2023

Christian M. Curtis, County Counsel

Date: 10/30/2023

MaryEllen Sheppard, Chair, Assessment Appeals Board
DICK SELLER, VICE-CHAIR

BY: A. Meyer 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

MENDOCINO COUNTY BOARD OF EQUALIZATION REDUCTION IN ASSESSMENT TAX YEAR

RECEIVED

SEP 22 2025

MENDOCINO COUNTY
ASSESSOR'S OFFICE

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 **2022** 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 statute and rules.

This written stipulation is executed on the 3 day of Sep, 25, at Rancho Santa Margarita, CA California.


Applicant/Authorized Agent



Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482



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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BPP PIN: 0410026900003

2. The full value of the above-described property is reduced to:

\$559,133

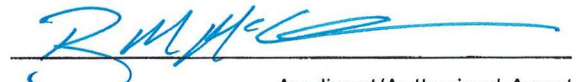
(*Includes 10% penalty per SEC 463 R&T Code)

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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 statute and rules.

This written stipulation is executed on the 3 day of Sep, 25, at Rancho Santa Margarita, CA
California.


Applicant/Authorized Agent


Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482


Charlotte E. Scott, County Counsel

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

23-0024

1. APPLICANT INFORMATION - PLEASE PRINT

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

Tesla Energy Operations Inc

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

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

12832 S. Frontrunner Blvd #100

CITY

Draper

STATE

UT

ZIP CODE

84020

DAYTIME TELEPHONE

(310) 650-1921

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(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)

Kotschedoff, Amy

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

COMPANY NAME

Versatax Consulting

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

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

23052 Alicia Parkway #H-372

CITY

Mission Viejo

STATE

CA

ZIP CODE

92692

DAYTIME TELEPHONE

(310) 650-1921

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(866) 390-1076

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION
☐ YES ☒ NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER 0410026900003	TAX BILL NUMBER 415581	
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)	857,308	400,000	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	857,308	400,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____ ROLL YEAR: _____

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

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

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

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

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Rancho Santa Margarita, CA

10/5/2023

NAME (Please Print)

Amy Kotschedoff

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

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

MENDOCINO COUNTY UNSECURED TAX STATEMENT



Chamise Cubbison

Auditor-Controller/Treasurer-Tax Collector

501 Low Gap Rd, Room 1060
Ukiah, CA 95482

Telephone: (707) 234-6875

FOR FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024

BILL NO.	ACCOUNT NUMBER	TAX RATE AREA	
415581	0410026900003	003031	
FULL VALUE	ASSESSED VALUE	TAX RATE	TAX AMOUNT
857,308	857,308		
857,308	857,308		
HOMEOWNER'S EXEMPTION			
NET AFTER HOMEOWNER EXEMPT.			
OTHER EXEMPTIONS			
10% LATE FILING PENALTY (RTC 463)		0	
NET VALUE & TAX ▶		857,308	1.181
			10,124.80
ESCAPED INTEREST PER R&T 506			
TOTAL TAX DUE ▶			10,124.80

ASSESSED TO ▼

ON JANUARY 1, 2023

AT FULL VALUE

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



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



SEE REVERSE FOR CREDIT CARD OR ELECTRONIC CHECK PAYMENT INFORMATION

Delinquent if not paid by 5:00 p.m. **August 31, 2023**, thereafter, 10% penalty will be added. An additional 1¼% interest each month will be added 2 months after delinquent date (R&T §2192). **DESCRIPTION: CO GENERATION/POWER CO/ALTERN LOCATION: NONE**

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

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

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

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

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

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

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

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

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

▲ DETACH HERE ▲

2023 - 2024

MENDOCINO COUNTY
UNSECURED TAX PAYMENT STUB

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

ACCOUNT NUMBER

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

41558123104100269000030101248001113729

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: Joseph Gruber

NAME/TITLE: Joseph Gruber, VP Tax
(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.



VERSATAX
CONSULTING

23052 Alicia Parkway, #H-372
Mission Viejo, CA 92692



7022 2410 0002 9865 9827

Retail



95482

RDC 99

U.S. POSTAGE
FCM LG
RANCH
MARGAI
NOV 27,
\$9.4
R2305M

Certified Mail Delivery
Date _____
Print Name _____
Signature _____
Mail Tech _____

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



VERSATAX
CONSULTING

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 application(s) for changed assessment:
(To be completed by Applicant)

NAME: Tesla Energy Operations, Inc

ADDRESS: _____

APN/ACCOUNT No.: 410026900003

TAX YEAR PROTESTED: 2023

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

PROTEST/APPLICATION No.: 23-0024

DATE: March 22, 2024

 - Agent

APPLICANT'S SIGNATURE *(Original Required)*



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org
Website: www.mendocinocounty.org

Office: (707) 463-4441
Fax: (707) 463-5649

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) 23-0024 for the reduction in assessment for the 2023 regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

This extension of time is executed on the 22 day of the month of March, 2024, at
Rancho Santa Margarita, CA

 - Agent
Applicant/Authorized Agent (Original Signature Required)

Date: March 22, 2023

Katrina Bartolomie, Assessor

Date: _____

James R. Ross, Interim County Counsel

Date: _____

MaryEllen Sheppard, Chair, Assessment Appeals Board

Date: _____

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

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. **23-0024**) for reduction in assessment for the **2023** 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:

\$549,470

(*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 statute and rules.

This written stipulation is executed on the 3 day of Sep., 25, at Rancho Santa Margarita, CA California.


Applicant/Authorized Agent



Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482



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

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. **23-0024**) for reduction in assessment for the **2023** 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:

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

3. The facts upon which the aforesaid reduction in value is premised are:

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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 statute and rules.

This written stipulation is executed on the 3 day of Sep, 25, at Rancho Santa Margarita, CA California.


Applicant/Authorized Agent



Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482



Charlotte E. Scott, County Counsel

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

24-0001

1. APPLICANT INFORMATION - PLEASE PRINT

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

Mainsheet Capital, Inc.

EMAIL ADDRESS

kevin.mcgee@avbc.com

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

PO Box 505

CITY

Boonville

STATE

CA

ZIP CODE

95415

DAYTIME TELEPHONE

7075290326

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Kevin McGee

EMAIL ADDRESS

kevin.mcgee@avbc.com

COMPANY NAME

Mainsheet Capital, Inc.

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT☐ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER
0311028772000

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

17700 Boonville Rd, Boonville CA 95415

DOING BUSINESS AS (DBA), if appropriate

Anderson Valley Brewing Company

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

760585

760585

IMPROVEMENTS/STRUCTURES

4154415

3622915

FIXTURES

PERSONAL PROPERTY (see instructions)

4934730

1234734

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

9,849,730

9,618,234

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____

ROLL YEAR: _____

☐ ROLL CHANGE ☒ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT*DATE OF NOTICE: 03/14/2024**ROLL YEAR: 2021

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Boonville, CA

05/02/2024

NAME (Please Print)

Kevin McGee

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 MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org
Website: www.mendocinocounty.org

Office: (707) 463-4441
Fax: (707) 463-5649

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) 24-0001, 24-0002, 24-0003, 24-0004 for the reduction in assessment for the 2020-2023 regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

This extension of time is executed on the 2nd day of the month of December, 2024, at
Boonville, California.


Applicant/Authorized Agent (Original Signature Required)

Date: 12/2/2024

Katrina Bartolomie, Assessor

Date: _____

Charlotte E. Scott, County Counsel

Date: _____

Richard Selzer, Chair, Assessment Appeals Board

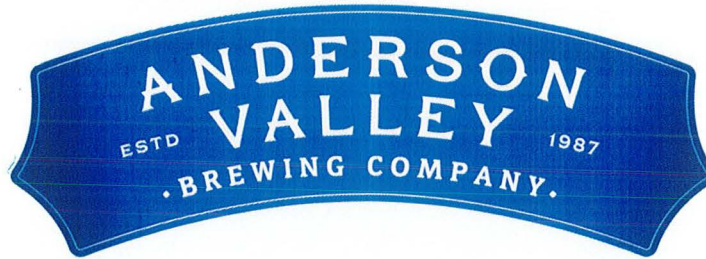
Date: _____

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



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



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010
Ukiah, CA 95482

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

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

Applicant:	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)



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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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

Date: 5/19/2025



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 APPLICATION POSTPONEMENT

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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:	2022
Appeal Roll Type:	Escape
Application/Case #:	24-0003

Date: 3/19/2025



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 APPLICATION POSTPONEMENT

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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 #:	24-0004

Date:

3/19/2025



Applicant's Signature (Original Required)



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 the **2020** 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 statute and rules.

This written stipulation is executed on the 17 day of Sept, 2025, at Humboldt CA
California.

Kevin McEneaney
Applicant/Authorized Agent

Katrina Bartolomie

Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482

Charlotte E. Scott

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

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 the **2020** 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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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 statute and rules.

This written stipulation is executed on the 17th day of Sept 2025, at Healdsburg, CA
California.

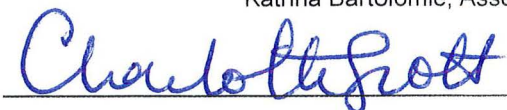
 

Applicant/Authorized Agent



Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482



Charlotte E. Scott, County Counsel

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

24-0002

1. APPLICANT INFORMATION - PLEASE PRINT

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

Mainsheet Capital, Inc.

EMAIL ADDRESS

kevin.mcgee@avbc.com

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

PO Box 505

CITY

Boonville

STATE

CA

ZIP CODE

95415

DAYTIME TELEPHONE

7075290326

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Kevin McGee

EMAIL ADDRESS

kevin.mcgee@avbc.com

COMPANY NAME

Mainsheet Capital, Inc.

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT☐ AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER
0311028772000

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

17700 Boonville Rd, Boonville CA 95415

DOING BUSINESS AS (DBA), if appropriate

Anderson Valley Brewing Company

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

760585

760585

IMPROVEMENTS/STRUCTURES

4154415

3622915

FIXTURES

PERSONAL PROPERTY (see instructions)

5185354

1234734

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

10,100,354

5,618,234

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____

ROLL YEAR: _____

☐ ROLL CHANGE ☒ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT*DATE OF NOTICE: 03/14/2024**ROLL YEAR: 2023

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE



Boonville, CA

05/02/2024

NAME (Please Print)

Kevin McGee

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 MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org
Website: www.mendocinocounty.org

Office: (707) 463-4441
Fax: (707) 463-5649

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) 24-0001, 24-0002, 24-0003, 24-0004 for the reduction in assessment for the 2020-2023 regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

This extension of time is executed on the 2nd day of the month of December, 2024, at
Boonville, California.


Applicant/Authorized Agent (Original Signature Required)

Date: 12/2/2024

Katrina Bartolomie, Assessor

Date: _____

Charlotte E. Scott, County Counsel

Date: _____

Richard Selzer, Chair, Assessment Appeals Board

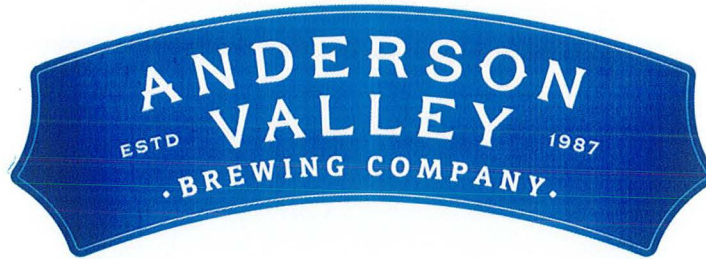
Date: _____

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



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



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010
Ukiah, CA 95482

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

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

Applicant:	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

A handwritten signature in blue ink, appearing to be "K. Z..."

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 APPLICATION POSTPONEMENT

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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

Date: 5/19/2025



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 APPLICATION POSTPONEMENT

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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:	2022
Appeal Roll Type:	Escape
Application/Case #:	24-0003

Date: 3/19/2025


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 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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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

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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)



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. **24-0002**) for reduction in assessment for the **2021** 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 statute and rules.

This written stipulation is executed on the 17th day of Sept, 2025, at Herklebury, CA
California.

[Signature] [Signature]
Applicant/Authorized Agent

[Signature]

Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482

[Signature]

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

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. 24-0002) for reduction in assessment for the 2021 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
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(*Includes 10% penalty per SEC 463 R&T Code)

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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 statute and rules.

This written stipulation is executed on the 17th day of Sept, 2025, at Humboldt, CA
California.

[Signature] Therese M. Lee

Applicant/Authorized Agent

[Signature]

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482

Katrina Bartolomie, Assessor

[Signature]

Charlotte E. Scott, County Counsel

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

24-0003

1. APPLICANT INFORMATION - PLEASE PRINT

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

Mainsheet Capital, Inc.

EMAIL ADDRESS

kevin.mcgee@avbc.com

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

PO Box 505

CITY

Boonville

STATE

CA

ZIP CODE

95415

DAYTIME TELEPHONE

7075290326

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Kevin McGee

EMAIL ADDRESS

kevin.mcgee@avbc.com

COMPANY NAME

Mainsheet Capital, Inc.

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

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ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT☐ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER
0311028772000

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

17700 Boonville Rd, Boonville CA 95415

DOING BUSINESS AS (DBA), if appropriate

Anderson Valley Brewing Company

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

760585

760585

IMPROVEMENTS/STRUCTURES

4154415

3622915

FIXTURES

PERSONAL PROPERTY (see instructions)

5040685

1234734

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

9955,685

9618,231

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____

ROLL YEAR: _____

☐ ROLL CHANGE☒ ESCAPE ASSESSMENT☐ CALAMITY REASSESSMENT☐ PENALTY ASSESSMENT*DATE OF NOTICE: 03/14/2024**ROLL YEAR: 2022***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.**

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

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

SIGNED AT (CITY, STATE)

DATE

Boonville, CA

05/02/2024

NAME (Please Print)

Kevin McGee

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 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

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Applicant/Authorized Agent (Original Signature Required)

Date: 12/2/2024

Katrina Bartolomie, Assessor

Date: _____

Charlotte E. Scott, County Counsel

Date: _____

Richard Selzer, Chair, Assessment Appeals Board

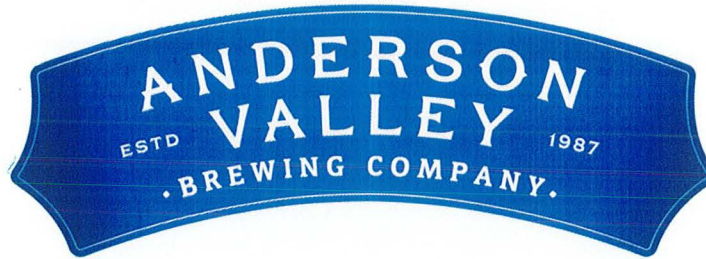
Date: _____

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



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



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010
Ukiah, CA 95482

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

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

Applicant:	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

A handwritten signature in blue ink, appearing to be "K. Z..."

Applicant's Signature (Original Required)



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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Ukiah, CA 95482
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Address:	PO Box 505 Boonville, CA 95415
APN/Account #:	0311028772000
Tax Year Protested:	2023
Appeal Roll Type:	Escape
Application/Case #:	24-0002

Date: 5/19/2025



Applicant's Signature (Original Required)



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

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Ukiah, CA 95482
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Tax Year Protested:	2022
Appeal Roll Type:	Escape
Application/Case #:	24-0003

Date: 3/19/2025



Applicant's Signature (Original Required)



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MENDOCINO COUNTY**

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Ukiah, CA 95482
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Tax Year Protested:	2020
Appeal Roll Type:	Escape
Application/Case #:	24-0004

Date:

3/19/2025



Applicant's Signature (Original Required)



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. 24-0003) for reduction in assessment for the 2022 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: \$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 statute and rules.

This written stipulation is executed on the

17th

day of

Sept 2025

at

Healdsburg, CA

California.

[Signature] [Signature]

Applicant/Authorized Agent

[Signature]

Katrina Bartolomie, Assessor

Return Original Signatures to:

Mendocino County Assessors Office

501 Low Gap Road, Room 1020

Ukiah, CA. 95482

[Signature]

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

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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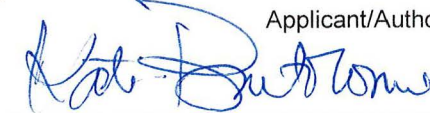
3. The facts upon which the aforesaid reduction in value is premised are:

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 statute and rules.

This written stipulation is executed on the 17th day of Sept 2025, at Hackberry, 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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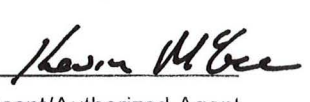
(*Includes 10% penalty per SEC 463 R&T Code)

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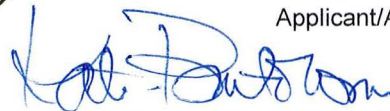
The reduced valuation of the personal property was based upon two sales of the subject business and an outside appraisal.

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 statute and rules.

This written stipulation is executed on the 17th day of Sept, 2025, at Humboldt, CA
California.

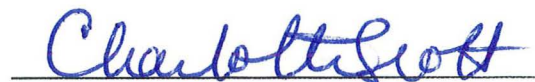
 

Applicant/Authorized Agent



Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482



Charlotte E. Scott, County Counsel

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
24-0004

1. APPLICANT INFORMATION - PLEASE PRINT

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

Mainsheet Capital, Inc.

EMAIL ADDRESS

kevin.mcgee@avbc.com

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

PO Box 505

CITY

Boonville

STATE

CA

ZIP CODE

95415

DAYTIME TELEPHONE

7075290326

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

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

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

Kevin McGee

EMAIL ADDRESS

kevin.mcgee@avbc.com

COMPANY NAME

Mainsheet Capital, Inc.

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

()

AUTHORIZATION OF AGENT☐ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

ASSESSMENT NUMBER
0311028772000

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

17700 Boonville Rd, Boonville CA 95415

DOING BUSINESS AS (DBA), if appropriate

Anderson Valley Brewing Company

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

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

760585

760585

IMPROVEMENTS/STRUCTURES

4154415

3622915

FIXTURES

PERSONAL PROPERTY (see instructions)

4941693

1234734

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

9,856,693

5618,234

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____

ROLL YEAR: _____

☐ ROLL CHANGE ☒ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT*DATE OF NOTICE: 03/14/2024**ROLL YEAR: 2020

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

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

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

SIGNED AT (CITY, STATE)

DATE

Boonville, CA

05/02/2024

NAME (Please Print)

Kevin McGee

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 MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

Email: cobsupport@mendocinocounty.org
Website: www.mendocinocounty.org

Office: (707) 463-4441
Fax: (707) 463-5649

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) 24-0001, 24-0002, 24-0003, 24-0004 for the reduction in assessment for the 2020-2023 regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

This extension of time is executed on the 2nd day of the month of December, 2024, at
Boonville, California.


Applicant/Authorized Agent (Original Signature Required)

Date: 12/2/2024

Katrina Bartolomie, Assessor

Date: _____

Charlotte E. Scott, County Counsel

Date: _____

Richard Selzer, Chair, Assessment Appeals Board

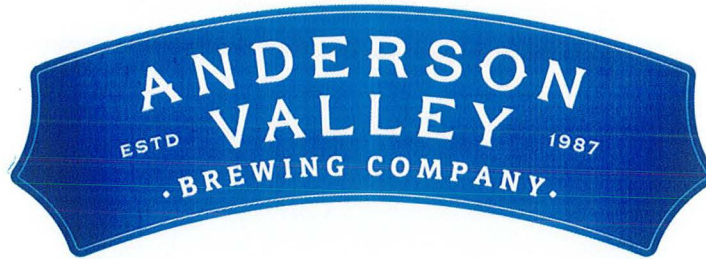
Date: _____

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



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
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Dear Atlas,

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Thanks.

Kevin McGee
President & CEO

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



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Appeal Roll Type:	Escape
Application/Case #:	24-0001

Date:

3/19/2025

A handwritten signature in blue ink, appearing to read "K. Z...", written over a horizontal line.

Applicant's Signature (Original Required)



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MENDOCINO COUNTY**

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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

Date:

5/19/2025


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 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.

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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:	2022
Appeal Roll Type:	Escape
Application/Case #:	24-0003

Date: 3/19/2025


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 APPLICATION POSTPONEMENT

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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 #:	24-0004

Date:

3/19/2025



Applicant's Signature (Original Required)



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. **24-0004**) for reduction in assessment for the **2023** 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 statute and rules.

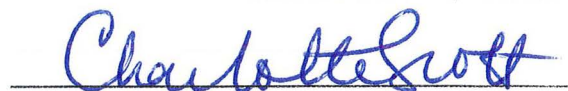
This written stipulation is executed on the 17th day of Sept, 2025, at Hardsburg, CA
California.

 
Applicant/Authorized Agent



Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482



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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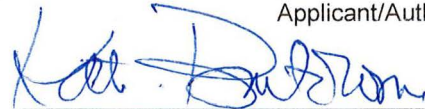
3. The facts upon which the aforesaid reduction in value is premised are:

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 statute and rules.

This written stipulation is executed on the 17th day of Sept, 2025, at Hearstburg, CA
California.

 
Applicant/Authorized Agent



Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482



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

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

This written stipulation is executed on the 17th day of Sept 2025, at Hadleyburg, CA
California.

[Signature] Karin M. Lee
Applicant/Authorized Agent

[Signature]

Katrina Bartolomie, Assessor

[Signature]

Charlotte E. Scott, County Counsel

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482

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

25-0006**1. APPLICANT INFORMATION - PLEASE PRINT**

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

Tesla Energy Operations Inc

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

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

12832 S. Frontrunner Blvd #100

CITY

Draper

STATE

UT

ZIP CODE

84020

DAYTIME TELEPHONE

()

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(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)

Kotschedoff, Amy

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

COMPANY NAME

Versatax Consulting

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

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

23052 Alicia Parkway #H-372

CITY

Mission Viejo

STATE

CA

ZIP CODE

92692

DAYTIME TELEPHONE

(310) 650-1921

ALTERNATE TELEPHONE

()

FAX TELEPHONE

(866)390-1921

AUTHORIZATION OF AGENT**AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION
☐ YES ☒ NO

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER 0410026900003	TAX BILL NUMBER 604959	
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE ☒

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES	859,912	400,000	
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	859,912	400,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

*DATE OF NOTICE: _____

ROLL YEAR: _____

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

*DATE OF NOTICE: _____

**ROLL YEAR: _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

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

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

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

The assessment may have incorrectly removed the solar exclusion.

☒ 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 Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

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

SIGNED AT (CITY, STATE)

DATE

Rancho Santa Margarita, CA

9/22/2024

NAME (Please Print)

Amy Kotschedoff

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

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

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: Joseph Gruber

NAME/TITLE: Joseph Gruber, VP Tax
(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



Sara Pierce
Acting Auditor-Controller/Treas.-Tax Collector
501 Low Gap Rd, Room 1060
Ukiah, CA 95482
Telephone: (707) 234-6875

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

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

LAND
IMPROVEMENTS
OTHER PERSONAL
TOTAL

HOMEOWNER'S EXEMPTION
NET AFTER HOMEOWNER EXEMPT.
OTHER EXEMPTIONS
10% LATE FILING PENALTY (RTC #63)
NET VALUE & TAX ▶

BILL NO.		ACCOUNT NUMBER		TAX RATE AREA	
604959		0410026900003		003031	
FULL VALUE		ASSESSED VALUE		TAX RATE	TAX AMOUNT
859,912		859,912			
859,912		859,912			
HOMEOWNER'S EXEMPTION					
FTER HOMEOWNER EXEMPT.					
OTHER EXEMPTIONS					
TE FILING PENALTY (RTC #63)		0			
NET VALUE & TAX ▶		859,912		1.198	10,301.74
ESCAPED INTEREST PER R&T 506					

ESCAPED INTEREST PER 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 1% 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.

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

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

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

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

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

▲ DETACH HERE ▲

2024 - 2025

MENDOCINO COUNTY
UNSECURED TAX PAYMENT STUB

ACCOUNT NUMBER	TAX RATE AREA	BILL NUMBER
0410026900003	003031	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



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. **Tesla Energy Operations** has/have properly and timely filed an application (No. **25-0006**) for reduction in assessment for the **2024** 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)

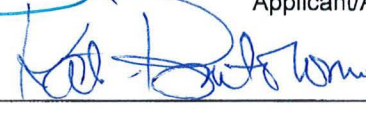
3. The facts upon which the aforesaid reduction in value is premised are:

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 rejection or other action in accordance with the aforesaid statute and rules.

This written stipulation is executed on the 3 day of Sep, 25, at Rancho Santa Margarita, CA
California.


Applicant/Authorized Agent


Katrina Bartolomie, Assessor

Return Original Signatures to:
Mendocino County Assessors Office
501 Low Gap Road, Room 1020
Ukiah, CA. 95482


Charlotte E. Scott, County Counsel



KATRINA BARTOLOMIE, MENDOCINO COUNTY ASSESSOR

501 LOW GAP ROAD, ROOM 1020

UKIAH, CA. 95482

707-234-6800

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