

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

RECEIVED

JUN 15 2017

MENDOCINO COUNTY
ASSESSOR'S OFFICE

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

1. James A. Angell has properly and timely filed an application (15-025) reduction in assessment for the 2015-16 regular tax year on the property described by the following Assessor's parcel numbers (the assessments for which being enrolled in the Mendocino County unsecured assessment roll):

Assessor's Parcel Number: 006-075-04

2. The full value of the above-described property is reduced to: Land: \$15,619 Improvements: \$249,381

TOTAL: \$265,000

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

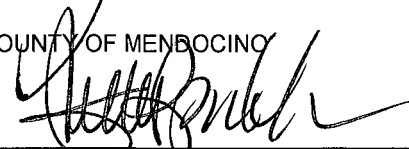
3. The facts upon which the aforesaid reduction in value is premised are: Additional information provided; reduction warranted


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 10 day of June, 2017 at Willits, California.


Applicant/Authorized Agent

COUNTY OF MENDOCINO


Susan M. Ranochak, Assessor


Katharine L. Elliott, County Counsel



ASSESSMENT APPEALS BOARD

APPLICATION POSTPONEMENT

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

APPLICATION POSTPONEMENT

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

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

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

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

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

NAME ANGELL, JAMES A

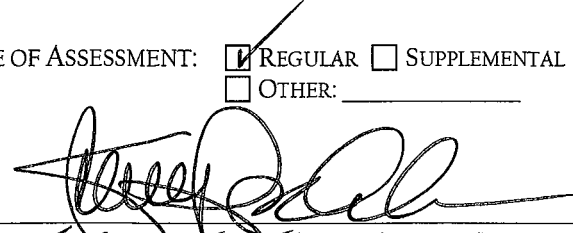
ADDRESS 461 S. MAIN ST
UKIAH CA 95490

APN/ACCOUNT No./ 6-075-04

TAX YEAR PROTESTED 2015-16 TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL
 OTHER: _____

PROTEST/APPLICATION NO. 15-025

DATE: 4/20/17


APPLICANT'S SIGNATURE (Original Required)
ASSESSOR CLERK-RECORDED



ASSESSMENT APPEALS BOARD APPLICATION POSTPONEMENT

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

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(To be completed by Applicant)

NAME JAMES A. ANGELL

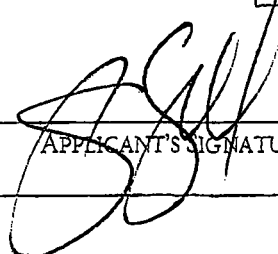
ADDRESS 461 So. MAIN STREET
WILLITS, CA 95490

APN/ACCOUNT NO./ 60750400

TAX YEAR PROTESTED 2015 TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL

PROTEST/APPLICATION NO. 15-025 OTHER: _____

DATE: 1/18/2017


APPLICANT'S SIGNATURE (Original Required)

rec. 1/25/15

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only
15-025

1. APPLICANT INFORMATION - PLEASE PRINT

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

JAMES A. ANGELL

EMAIL ADDRESS

JAMES ANGELL @ SBC GLOBAL NET

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

461 S. MAIN ST

CITY

WILLITS

STATE

CA 95490

ZIP CODE

DAYTIME TELEPHONE

(707) 459-4295

ALTERNATE TELEPHONE

707 332 5052

FAX TELEPHONE

707 459-3240

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

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

EMAIL ADDRESS

COMPANY NAME

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER

0060950400

ASSESSMENT NUMBER

5984

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

67 EA SAN FRANCISCO AVE WILLITS

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

AGRICULTURAL

POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS 2

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

15619

15313

IMPROVEMENTS/STRUCTURES

293150

249587

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

308769

265000

PENALTIES (amount or percent)

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT

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

**Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

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

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

A. DECLINE IN VALUE

The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

1. No change in ownership occurred on the date of _____.

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

C. NEW CONSTRUCTION

1. No new construction occurred on the date of _____.

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

3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

1. All personal property/fixtures.

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

F. PENALTY ASSESSMENT

Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

1. Classification of property is incorrect.

2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

1. Amount of escape assessment is incorrect.

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

I. OTHER

Explanation (attach sheet if necessary) see attached

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)

SIGNATURE (CITY, STATE)

DATE

NAME (Please Print)

JAMES ANGELO

Waukegan, CA

11/24/2015

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

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

I have had several discussions with local realtors, in addition I have reviewed local MLS sale listings and confirmed that all recent sales of duplexes in the Willits area have sold less than \$250,000. Per discussion with assessor November 24th 2015, the assessed value of my unit is based on one duplex sold in Ukiah and several sixplexes sold in Willits and current listings of duplexes for sale in Willits. The sixplexes are older than my unit, assessor's adjustment for age differences exceeds 50% of unit value.



SHARI L. SCHAPMIRE
 TREASURER-TAX COLLECTOR
 501 Low Gap Road, Room #1060
 Ukiah, CA 95482

www.co.mendocino.ca.us/tax

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

2014 - 2015

| PROPERTY INFORMATION | |
|-------------------------------------|------------------------|
| ASSESSMENT NUMBER: 5984 | TAX RATE AREA: 004-011 |
| PARCEL NUMBER: 006-075-0400 | ACRES: |
| LOCATION: 67 EA SAN FRANCISCO AV WI | |
| LIEN DATE OWNER: ANGELL JAMES A | |

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.

Your Canceled Check is Your Best Receipt.

ANGELL JAMES A
 461 S MAIN ST
 WILLITS CA 95490-3907

006116



CREDIT CARD OR ELECTRONIC CHECK PAYMENT
 BY PHONE: 1-800-617-2276
 OR BY INTERNET VISIT www.officialpayments.com
 (convenience fees may apply - see reverse)

2 - 2 - 5208

TELEPHONE NUMBERS

| | |
|-------------------|----------------|
| Tax Collection | (707) 234-6875 |
| Address Change | (707) 234-6800 |
| Exemptions | (707) 234-6801 |
| Assessed Values | (707) 234-6800 |
| Tax Rates | (707) 234-6862 |
| Personal Property | (707) 234-6815 |

COUNTY VALUES AND EXEMPTIONS

| VALUE DESCRIPTION | VALUE |
|-----------------------|---------|
| LAND | 15,313 |
| IMPROVEMENTS | 249,687 |
| PERSONAL PROPERTY | |
| HOMEOWNER'S EXEMPTION | |
| OTHER EXEMPTION | |
| NET ASSESSED VALUE | 265,000 |

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

| TELEPHONE NUMBERS | DESCRIPTION | TAX RATE PERCENT | AGENCY TAXES/CHARGES |
|-------------------|----------------------|------------------|----------------------|
| (707)234-6862 | COUNTY WIDE BASE TAX | 1.000 | 2,650.00 |
| (707)459-5314 | WILLITS UNIF BOND | .059 | 156.34 |
| (707)468-3068 | MENDOCINO COLLEGE | .023 | 60.94 |
| (707)459-4601 | WILLITS SEWER | | 1,478.00 |
| (707)459-6271 | LITTLE LAKE FIRE | | 120.00 |

| DUE AND PAYABLE ON 11/1/2014 | DUE AND PAYABLE ON 2/1/2015 | TOTAL TAXES |
|------------------------------|-----------------------------|-------------|
| 1ST INSTALLMENT \$ 2,232.64 | 2ND INSTALLMENT \$ 2,232.64 | \$ 4,465.28 |
| DELINQUENT AFTER 12/10/2014 | DELINQUENT AFTER 4/10/2015 | |

RETURN THIS STUB WITH YOUR PAYMENT

▲ DETACH HERE ▲

2ND INSTALLMENT PAYMENT STUB

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

MENDOCINO COUNTY SECURED PROPERTY TAXES

| PARCEL NUMBER | TAX RATE AREA | ASSESSMENT NO. |
|---------------|---------------|----------------|
| 006-075-0400 | 004-011 | 5984 |

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

ASSESSED TO ▼

ANGELL JAMES A
 461 S MAIN ST
 WILLITS, CA 95490

2ND

2014 - 2015

| | |
|----------------------|-------------|
| IF PAID BY 4/10/2015 | \$ 2,232.64 |
|----------------------|-------------|

10% PENALTY \$ 223.26
 COST CHARGE \$ 20.00

AFTER APRIL 10, 2015 PAY THIS AMOUNT → \$ 2,475.90

05984 2006075040000223264000247590000446528

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

CONTACT INFORMATION
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4441
FAX: (707) 463-7237
Email: cob@co.mendocino.ca.us
Web: www.co.mendocino.ca.us/bos

December 2, 2015

James A. Angell
461 So. Main Street
Willits, CA 95490

Re: Assessment Appeal Application Received, Application No. 15-025

Dear Mr. Angell:

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

Revenue and Taxation Code §1604 (Local Equalization Tax Rule 309) allows up to two years for an Application for Changed Assessment to be resolved. Notice of the hearing date will be mailed to you at least 45 days prior to the date of your hearing.

If you have any questions or need additional clarification, please do not hesitate to contact our office for assistance.

Sincerely,

A handwritten signature in cursive script that reads "Karla Van Hagen".

Karla Van Hagen
Deputy Clerk of the Board