

CARME 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

January 4, 2017

Rent-A-Center West Inc 665
P.O. Box 802206
Dallas, TX 75380-2206

Re: Assessment Appeal Application Received

Dear Rent-A-Center West Inc 665:

The Executive Office has received and accepted an Assessment Appeal Application filed relative to your property assessment. Application number 16-062 has been assigned to your application for Assessor's Parcel Number 076-001-203.

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 black ink, appearing to read "Nicole French".

Nicole French
Deputy Clerk of the Board II

C: Phyllis Copeland

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



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December 22, 2016

Marvin F. Poer & Company
P.O. Box 802206
Dallas, TX 75380

Re: Assessment Appeal Application Received

Dear Marvin F. Poer & Company:

The Executive Office has received and accepted an Assessment Appeal Application filed relative to your property assessment. Application number 16-062 has been assigned to your application for Assessor's Parcel Number 076-001-203.

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 black ink, appearing to read "Nicole French".

Nicole French
Deputy Clerk of the Board II

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

RECEIVED
DEC 7 AM 10 25

APPLICATION NUMBER: Clerk Use Only
11-0162

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: Rent-A-Center West, Inc 665
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): P.O. Box 802206
CITY: Dallas STATE: TX ZIP CODE: 75380-2206 DAYTIME TELEPHONE: (972) 770-1100 ALTERNATE TELEPHONE: () FAX TELEPHONE: (972) 770-1101

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL): Phyllis Copeland EMAIL ADDRESS: PhyllisCopeland@mfpoeer.com
COMPANY NAME: Marvin F. Poer + Company
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL):

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): P.O. Box 802206
CITY: Dallas STATE: TX ZIP CODE: 75380-2206 DAYTIME TELEPHONE: (972) 770-1100 ALTERNATE TELEPHONE: () FAX TELEPHONE: (972) 770-1101

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: [Signature] 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 <u>0716-0012030-000</u>	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION <u>1381 n. State St., Ukiah</u>	DOING BUSINESS AS (DBA), if appropriate <u>Rent-A-Center #00605</u>	

PROPERTY TYPE

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

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)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	<u>606,601</u>	<u>483,094</u>	
PENALTIES (amount or percent)			

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

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

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

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

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

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

- Yes No

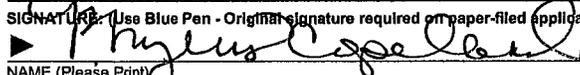
CERTIFICATION

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

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

SIGNED AT (CITY, STATE)

DATE



Dallas, TX

11-15-16

NAME (Please Print)
Phyllis Copeland

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

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

**Assessment Appeals Application
Mendocino County, CA**

Re: Rent-A-Center West, Inc.
Assessor Account #076-0012030-000
00665-RAC-WEST
1381 N State St., Ukiah

Rent-A-Center offers electronics, appliances, computers, and furniture and accessories under flexible rental purchase agreements that typically allow the customer to obtain ownership of the merchandise at the conclusion of an agreed-upon rental period. These rental purchase agreements are designed to appeal to a wide variety of customers by allowing them to obtain merchandise that they might otherwise be unable to obtain due to insufficient cash resources or a lack of access to credit. These agreements also cater to customers who only have a temporary need, or who simply desire to rent rather than purchase the merchandise.

As leased equipment, the life expectancy is typically shorter than most assets. It should be noted that for federal tax purposes, these assets are being depreciated over a 3-year period which is the expected life of these assets.

Please refer to the attached depreciation worksheet for our opinion of value for this account. The Furniture and Appliances are currently being depreciated on an 8-year life. A depreciable life of 5 years is more realistic for these rental assets which is what we are requesting. In addition, the Electronic leased assets are being depreciated on an 8-year life which is excessive and we believe incorrectly classified. These electronic assets include LED TV's, Video Game Systems, and stereos. These should be on your normal electronic classification schedule of UNTRND4. The Computer rental assets are also incorrectly classified and should be treated as personal computers.

Owner: Rent-A-Center West Inc
 Account: 076-0012030-000
 Location: 00665-RAC-WEST
 1381 N State St, Ukiah

CLASS:	Mach & Equip		Equipment for Industry, Profession or Trade		Computers		Furniture		Appliances		Computers		Electronics		Fixtures		
	COM12	Cost	COM12	Cost	DOC PROC	PERS COMP	COM5	COM5	COM5	PERS COMP	PER'S COMP	UNTRND4	UNTRND4	COM12	COM12		
	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value	Depr Value		
2015	0	0	649	0	0	1,112	600	146,046	118,297	59,908	48,525	34,767	18,774	115,405	86,564	0	
2014	0	0	0	0	0	3,504	1,367	48,129	30,321	63,490	39,999	38,432	14,988	72,033	37,457	0	
2013	0	0	0	0	0	1,368	328	7,654	3,444	16,955	7,630	6,097	1,463	29,435	9,419	0	
2012	0	0	0	0	0	2,292	344	0	1,201	360	0	0	0	1,678	285	12,393	
2011	0	0	28,822	17,005	0	1,884	188	0	0	0	0	0	0	0	0	37,005	
2010	0	0	0	0	0	1,604	96	0	0	0	0	0	0	0	0	104	
2009	0	0	216	93	0	287	11	0	0	0	0	0	0	0	0	0	
2008	0	0	598	215	0	5,682	114	0	0	0	0	0	0	0	0	0	
2007	0	0	1,347	391	0	0	0	0	0	0	0	0	0	0	0	19,983	
2006	0	0	1,202	288	0	0	0	0	0	0	0	0	0	0	0	8,593	
2005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2004	0	0	2,122	318	0	0	0	0	0	0	0	0	0	0	0	0	
2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2001	0	0	751	105	0	0	0	0	0	0	0	0	0	0	0	29,281	
	0	0	35,756	19,065	0	17,733	3,049	201,829	152,063	141,554	96,514	79,296	35,226	218,551	133,715	98,766	
																	43,361
																	793,585

Sub-total 482,994
 Supplies 100
 *Other
 Total 483,094

Comments:

Assessor Proposed Value: 606,601

Estimated Opinion of Value: 483,094

PP 439,732
 Fixt 43,361
483,094

County of Mendocino

Office of the Clerk of the Board of Supervisors
Assessment Appeals Board

AGENT AUTHORIZATION FORM

APPLICANT / PROPERTY INFORMATION

APN/Acct No.: 076-0012030-000 Application No.: _____
Applicant Name: RENT A CENTER/ RAC ACCEPTANCE
Mailing Address: c/o Marvin F. Poer and Company
City/State/Zip: P O Box 802206 Dallas TX 75380

AGENT'S CERTIFICATION

Name of Agent: PHYLLIS COPELAND Company Name: Marvin F. Poer and Company
Address: P.O. Box 802206, Dallas TX 75380 City/State/Zip: _____
Telephone: (972) 770-1189 Email: phylliscopeland@mfpoer.com

I hereby certify that a copy of the completed Application for Changed Assessment attached to this authorization has been forwarded to the applicant named in this application. Upon request, I will produce this original Agent's Authorization Form.

Phyllis Copeland (Signed) PHYLLIS COPELAND Print Name

AGENT AUTHORIZATION

The above-named person/company is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, and otherwise settle issues relating to this application filed during the 2016 calendar year.

Richard Schubert (Signed) Transaction Tax Manager Title
Richard Schubert Print Name 11/30/16 Date



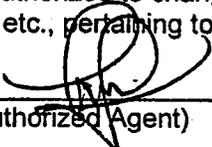
LETTER OF AUTHORIZATION

To Tax Commissioner/Assessors Office:

Richard Schubert does hereby appoint and authorize Marvin F. Poer and Company as Agent to represent our Firm's property in respect to all property tax matters.

As our agent, they have the right to file returns, examine any records, and discuss or appeal any tax assessments to the appropriate government authority when, in their opinion, the assessment does not constitute fair market value.

In addition, they are authorized to change the mailing address so their office will receive any notices, material, etc., pertaining to tax matters.

Signed: 
(Owner or Authorized Agent)

Title: Transaction Tax Manager

Date: 2/11/16

Expiration Date: _____ (or state "until revoked")

Subscribed and sworn before me this 11 day of February, 2016.

Toni LeBlanc
Notary Public

Collin-Texas
In and for the County & State of

My Commission expires: 11-6, 18.

