



**ASSESSMENT APPEALS BOARD
MENDOCINO COUNTY**

Board Meeting -- January 29, 2024 -- 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: 897 5870 9447

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 APPROVAL OF WITHDRAWN APPLICATIONS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
23-0001 5/2/2023 Withdraw Received	Brad A Ingram TTEE Kirsten L Ingram TTEE Vacant Land	01271003 01271003 Redwood Valley

*Decline in Value: The Assessor's roll value exceeds the market value as of the lien date.
Other*

Current Status: Noticed for Hearing

23-0002 6/12/2023 Withdraw Received	Yokum, Jeffrey A Single Fam Res/Condo/Townhouse	0071201700 1490 Baechtel Rd. Willits
--	--	--

Other

Current Status: Noticed for Hearing

2. APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs
23-0003 6/12/2023 Withdraw Received	Yokum, Jeffrey A Single Fam Res/Condo/Townhouse <i>Other</i> Current Status: Noticed for Hearing	0071201700 1490 Baechtel Rd. Willits
23-0004 6/12/2023 Withdraw Received	Yokum, Jeffrey A Single Fam Res/Condo/Townhouse <i>Change in Ownership-Base year value is incorrect.</i> Current Status: Noticed for Hearing	0071201700 1490 Baechtel Rd. Willits
23-0005 7/12/2023 Withdraw Received	Sullivan, Patricia E. Michael Wyatt Consulting Vacant Land <i>Change in Ownership-No reassessable event occurred.</i> Current Status: Noticed for Hearing	01732010 33450 Pacific Way Fort Bragg
23-0006 7/12/2023 Withdraw Received	Sullivan, Patricia E. Michael Wyatt Consulting Single Fam Res/Condo/Townhouse <i>Change in Ownership-No reassessable event occurred.</i> Current Status: Noticed for Hearing	01732001 33605 Pacific Way Fort Bragg

3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

5. CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

Case #	Applicant/Agent/Prop Type	APN/Situs
23-0007 7/12/2023	Gilley, Gary Vacant Land <i>Other</i> Current Status: Noticed for Hearing	1261401900 1530 Navarro Bluff Road Albion

6. OTHER BUSINESS

- 6a) Approval of Minutes of October 30, 2023 Meeting and December 18, 2023 Special Meeting
- 6b) Public Expression
- 6c) Matters from Staff
- 6d) Announcements
- 6e) Confirm Date of Next Meeting - April 29, 2024
- 6f) Adjournment

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only
23-0001

1. APPLICANT INFORMATION - PLEASE PRINT

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

Brad A Ingram TTEE Kirsten L Ingram TTEE

EMAIL ADDRESS

d2rdude58@gmail.com

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

1541 Ponderosa way

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
Redwood Valley CA 95470 (707) 489 6741 (707) 489 6741 ()

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

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

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 <input type="checkbox"/> 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 <i>[Signature]</i>	TITLE DATE <i>owner 5-2-23</i>

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 <i>012-710-03</i>	ASSESSMENT NUMBER <i>Notice of Supplemental</i>	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <i>Assessment</i>	

PROPERTY ADDRESS OR LOCATION *The north west quarter of the northwest quarter of Section 28, Township 23 north, Range 16 west, Mount Diablo Base and meridian* DOING BUSINESS AS (DBA), if appropriate *n/a*

PROPERTY TYPE Range 16 west, Mount Diablo Base and meridian

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	<i>\$216,000.00</i>	<i>\$30,000.00</i>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	<i>\$216,000.00</i>	<i>\$30,000.00</i>	
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: 4/14/2023 ROLL YEAR: * 2022
 - 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)

The new Assessment is a MASSIVELY higher value than the property is worth.

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)

Redwood Valley Ca

5-3-2023

Brad Ingram

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

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

Katrina Bartolomie
Mendocino County Assessor

501 Low Gap Road., Room #1020
 Ukiah, CA 95482
 assr@mendocinocounty.org
 (707) 234-6800
 www.mendocinocounty.org/acr

BRAD A INGRAM TTEE
KIRSTEN L INGRAM TTEE
1541 PONDEROSA WAY
REDWOOD VALLEY CA 95470

DATE OF NOTICE: 04/14/2023

Assessor's Parcel Number: 0127100300

Situs Address: NONE

Date of Change of Ownership
 or Completion of New Construction: 2/15/2022

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

	2021			2022		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	28,478	216,000	187,522	29,047	216,000	186,953
IMPROVEMENTS			0			0
TAXABLE VALUE	28,478	216,000	187,522	29,047	216,000	186,953
EXEMPTIONS						
HOMEOWNERS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
NET TOTAL	28,478	216,000	187,522	29,047	216,000	186,953

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice to receive the full amount of exemption for which you are eligible.

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at (707) 463-4221.

APPEAL FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, a formal appeal may be filed within 60 days after the date of this notice (printed on the other side) or the postmark date for the notice, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (707) 234-6800 for further information.



COUNTY OF MENDOCINO

Assessment Appeals Board

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

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

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

APPLICATION WITHDRAWAL

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

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

Mendocino County Executive Office

501 Low Gap Road, Room 1010

Ukiah, CA. 95482

Attn: Atlas Pearson, Senior Deputy Clerk of the Board

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

(To be completed by Applicant)

NAME: Brad A Ingram TTEE Kirsten L Ingram TTEE

ADDRESS: _____

APN/ACCOUNT No.: 012-710-03

TAX YEAR PROTESTED: 2022

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: _____

PROTEST/APPLICATION No.: 23-0001

DATE: 06/23/2023


APPLICANT'S SIGNATURE *(Original Required)*

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only
23-0002

1. APPLICANT INFORMATION - PLEASE PRINT

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

Yokum, Jeffrey A

EMAIL ADDRESS

jeff@yokumsbodyshop.com

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

1490 Baechtel Rd

CITY

Willits

STATE

CA

ZIP CODE

95490

DAYTIME TELEPHONE

(707) 391-8066

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)

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

0071201700

ASSESSMENT NUMBER

0071201700

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

1490 Baechtel Rd. Willits CA 95490

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

45601

44339

IMPROVEMENTS/STRUCTURES

566,506

281,548

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

612,107

325,887

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: 4-14-23 **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 please see Attached sheet
 - 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)

Willits CA

5-19-23

Jeffrey A Yukum

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

OFFICE OF THE ASSESSOR

Katrina Bartolomie, Mendocino County Assessor

501 Low Gap Road., Room #1020

Ukiah, CA 95482

NOTICE OF PROPOSED ESCAPE ASSESSMENT

YOKUM JEFFREY & LISA

1490 BAECHTEL RD
WILLITS, CA 95490

DATE NOTICE MAILED	4/14/2023
ASSESSMENT #	0071201700
ESCAPE TAX YEAR	2020
ESCAPE #	
TAX YEAR CREATED	2021
PARCEL #	0071201700
REVENUE & TAX CODE	RTC 4831

OWNER(S): YOKUM JEFFREY & LISA

PROPERTY ADDRESS: 1490 BAECHTEL RD WILLITS, CA

Section 531.8 of the Revenue and Taxation Code provides that we give you notice at least 10 days prior to levying an escape assessment. This escape assessment is intended to correct omissions or errors in the assessment of your taxable property. This notice is to inform you that we propose to process the following escape assessment(s) on the real and/or business property described above.

VALUE/EXEMPTION TYPE	PRIOR ASSESSMENT	NEW ASSESSMENT	VALUE CHANGE
Land	45,601	45,601	0
Improvement	360,664	566,506	205,842
Net Taxable	406,265	612,107	205,842

REASON: Completed New Construction, 4831 - To Correct Entries on the Roll

Escape assessments with **both** value increases **and** decreases may be processed separately by the Auditor - Controller. This could result in the creation of both an escape tax bill for the total of all increases and a tax refund for the total of all decreases (if all taxes have been paid).

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (707) 234-6800 for information regarding an informal review.

YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Assessment Appeal Application*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (707) 463-4221 for more information on filing an application.

FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, an *Assessment Appeal Application* must be filed within 60 days after the Date of Notice (printed above) or the postmark date on the envelope in which the notice was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

THIS IS NOT A TAX BILL

County of Mendocino Assessment Appeals Board

Office of the Assessor

i. Explanation of Value based on facts.

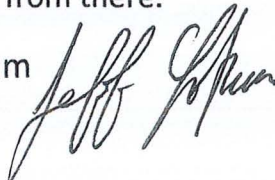
I believe this supplemental assessment is incorrect. The value assigned to this 1585 sq ft home after construction completion in 2018 was and is entirely too high. This home was built during 2018 and construction was completed in October of 2018. At that time the Value and building costs were in line at \$175.00 per square foot. This home is 1585 sq ft so the math concludes that the value and construction cost was \$277,375.00. Also in 2018 Home values were in line with the \$175.00 per square foot. So we can conclude that constructing this home along with purchasing one the same size would have been the same price at that time in 2018. The Land value was on record from when we purchased the land and is correct as of 2018 at \$43,831.00 so we can add the value of the land and improvements to come up with a correct value of \$321,206.00

We had originally thought that after construction was done the County of Mendocino assessed the value of land and improvements at \$390,489.00 but now we have learned that that value was an incomplete value. Now we see that the county somehow came up with a value of \$598,989 which is clearly inaccurate compared to what I believe the value should have been after construction was completed in 2018. I believe \$321,206.00 should be our base prop 13 number moving forward from 2018 and a reasonable increase of a maximum of 2% per year seems acceptable per tax code.

We have also received the two Proposed escape assessments for tax years 2019 and 2020. These notices seem to be based on the very inaccurate numbers derived after construction was done in 2018. I understand the 2019- 2020 escape assessment but the main problem is the original assessment from 2018 is so inaccurate. These escape assessments should be based off a correct number from 2018 which I believe should have been \$321,206 and then the escape assessments would make sense as long as they are within the maximum increase of 2% each year.

In conclusion We would like the original assessment from 2018 be changed from \$598,989 to \$321,206. After that the Escape assessments can be re-calculated per inflation and the normal basis. Raising our home's value by \$221,618.00 is completely unacceptable. I believe it is obvious that your office has made some mistakes and we would like our prop 13 base from 2018 after construction was done to be \$321,206 with normal increases moving forward from there.

Warm Regards, Jeff Yokum





**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: Yokum, Jeffrey A
Address: 1490 Baechtel Road
Willits, CA 95490
APN/Account #: 0071201700
Tax Year Protested:
Appeal Roll Type: Escape
Application/Case #: 23-0002

Date: 1-9-24


Applicant's Signature (Original Required)

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only
23-0003

1. APPLICANT INFORMATION - PLEASE PRINT

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

Yokum, Jeffrey A

EMAIL ADDRESS

jeff@yokumsbodyshop.com

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

1490 Baechtel Rd

CITY

Willits

STATE

CA

ZIP CODE

95490

DAYTIME TELEPHONE

(707) 391-8068

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)

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

0071201700

ASSESSMENT NUMBER

0071201700

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

1490 Baechtel Rd Willits CA 95490

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	44708	43900	
IMPROVEMENTS/STRUCTURES	555,399	280148	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	600,107	324,048	
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: 4-14-23 **ROLL YEAR: 2019
- *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) please see attached sheet

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)

Jeffrey A Yokum

willis CA

5-19-23

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

OFFICE OF THE ASSESSOR

Katrina Bartolomie, Mendocino County Assessor
501 Low Gap Road., Room #1020
Ukiah, CA 95482

NOTICE OF PROPOSED ESCAPE ASSESSMENT

YOKUM JEFFREY & LISA

1490 BAECHTEL RD
WILLITS, CA 95490

DATE NOTICE MAILED	4/14/2023
ASSESSMENT #	0071201700
ESCAPE TAX YEAR	2019
ESCAPE #	
TAX YEAR CREATED	2021
PARCEL #	0071201700
REVENUE & TAX CODE	RTC 4831

OWNER(S): YOKUM JEFFREY & LISA

PROPERTY ADDRESS: 1490 BAECHTEL RD WILLITS, CA

Section 531.8 of the Revenue and Taxation Code provides that we give you notice at least 10 days prior to levying an escape assessment. This escape assessment is intended to correct omissions or errors in the assessment of your taxable property. This notice is to inform you that we propose to process the following escape assessment(s) on the real and/or business property described above.

VALUE/EXEMPTION TYPE	PRIOR ASSESSMENT	NEW ASSESSMENT	VALUE CHANGE
Land	44,708	44,708	0
Improvement	353,592	555,399	201,807
Net Taxable	398,300	600,107	201,807

REASON: Completed New Construction, 4831 - To Correct Entries on the Roll

Escape assessments with **both** value increases **and** decreases may be processed separately by the Auditor - Controller. This could result in the creation of both an escape tax bill for the total of all increases and a tax refund for the total of all decreases (if all taxes have been paid).

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (707) 234-6800 for information regarding an informal review.

YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Assessment Appeal Application*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (707) 463-4221 for more information on filing an application.

FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, an *Assessment Appeal Application* must be filed within 60 days after the Date of Notice (printed above) or the postmark date on the envelope in which the notice was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

THIS IS NOT A TAX BILL

County of Mendocino Assessment Appeals Board

Office of the Assessor

i. Explanation of Value based on facts.

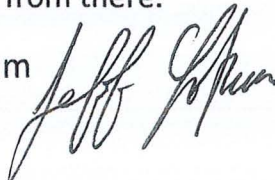
I believe this supplemental assessment is incorrect. The value assigned to this 1585 sq ft home after construction completion in 2018 was and is entirely too high. This home was built during 2018 and construction was completed in October of 2018. At that time the Value and building costs were in line at \$175.00 per square foot. This home is 1585 sq ft so the math concludes that the value and construction cost was \$277,375.00. Also in 2018 Home values were in line with the \$175.00 per square foot. So we can conclude that constructing this home along with purchasing one the same size would have been the same price at that time in 2018. The Land value was on record from when we purchased the land and is correct as of 2018 at \$43,831.00 so we can add the value of the land and improvements to come up with a correct value of \$321,206.00

We had originally thought that after construction was done the County of Mendocino assessed the value of land and improvements at \$390,489.00 but now we have learned that that value was an incomplete value. Now we see that the county somehow came up with a value of \$598,989 which is clearly inaccurate compared to what I believe the value should have been after construction was completed in 2018. I believe \$321,206.00 should be our base prop 13 number moving forward from 2018 and a reasonable increase of a maximum of 2% per year seems acceptable per tax code.

We have also received the two Proposed escape assessments for tax years 2019 and 2020. These notices seem to be based on the very inaccurate numbers derived after construction was done in 2018. I understand the 2019- 2020 escape assessment but the main problem is the original assessment from 2018 is so inaccurate. These escape assessments should be based off a correct number from 2018 which I believe should have been \$321,206 and then the escape assessments would make sense as long as they are within the maximum increase of 2% each year.

In conclusion We would like the original assessment from 2018 be changed from \$598,989 to \$321,206. After that the Escape assessments can be re-calculated per inflation and the normal basis. Raising our home's value by \$221,618.00 is completely unacceptable. I believe it is obvious that your office has made some mistakes and we would like our prop 13 base from 2018 after construction was done to be \$321,206 with normal increases moving forward from there.

Warm Regards, Jeff Yokum





**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: Yokum, Jeffrey A
Address: 1490 Baechtel Road
Willits, CA 95490
APN/Account #: 0071201700
Tax Year Protested: 2019
Appeal Roll Type: Escape
Application/Case #: 23-0003

Date: 1-9-24


Applicant's Signature (Original Required)

ASSESSMENT APPEAL APPLICATION

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



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

APPLICATION NUMBER: Clerk Use Only
23-0004

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: **Yokum, Jeffrey A.** EMAIL ADDRESS: **jeff@yokumsbodyshop.com**

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): **1490 Baechtel Rd**

CITY: **Willits** STATE: **CA** ZIP CODE: **95490** DAYTIME TELEPHONE: **(707) 391-8066** 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): _____ 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 0071201700	ASSESSMENT NUMBER 0071201700	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION: **1490 Baechtel Rd. Willits, CA. 95490** 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	43,831	43,831	
IMPROVEMENTS/STRUCTURES	555,158	277,375	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	598,989	321,206	
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: 4-14-2023 ROLL YEAR: 2018
 - 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 OCT 2018 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) * Value established at time of construction completion Date incorrect. I Attach sheet.

7. WRITTEN FINDINGS OF FACTS (\$175.00 per 1585) SAFT

- 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)

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

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors **has not** adopted the provisions of section 1605(c)]

Katrina Bartolomie
Mendocino County Assessor

501 Low Gap Road., Room #1020
 Ukiah, CA 95482
 assr@mendocinocounty.org
 (707) 234-6800
 www.mendocinocounty.org/acr

YOKUM JEFFREY & LISA

1490 BAECHTEL RD
WILLITS CA 95490

DATE OF NOTICE: 04/14/2023

Assessor's Parcel Number: 0071201700

Situs Address: 1490 BAECHTEL RD

Date of Change of Ownership
 or Completion of New Construction: 10/31/2018

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

	2018			2019		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	43,831	43,831	0			0
IMPROVEMENTS	346,658	555,158	208,500			0
TAXABLE VALUE	390,489	598,989	208,500	0	0	0
EXEMPTIONS						
HOMEOWNERS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
NET TOTAL	390,489	598,989	208,500	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice to receive the full amount of exemption for which you are eligible.

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at (707) 463-4221.

APPEAL FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, a formal appeal may be filed within 60 days after the date of this notice (printed on the other side) or the postmark date for the notice, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at (707) 234-6800 for further information.

County of Mendocino Assessment Appeals Board

Office of the Assessor

i. Explanation of Value based on facts.

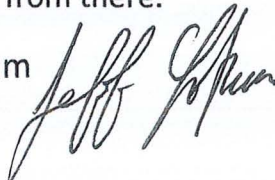
I believe this supplemental assessment is incorrect. The value assigned to this 1585 sq ft home after construction completion in 2018 was and is entirely too high. This home was built during 2018 and construction was completed in October of 2018. At that time the Value and building costs were in line at \$175.00 per square foot. This home is 1585 sq ft so the math concludes that the value and construction cost was \$277,375.00. Also in 2018 Home values were in line with the \$175.00 per square foot. So we can conclude that constructing this home along with purchasing one the same size would have been the same price at that time in 2018. The Land value was on record from when we purchased the land and is correct as of 2018 at \$43,831.00 so we can add the value of the land and improvements to come up with a correct value of \$321,206.00

We had originally thought that after construction was done the County of Mendocino assessed the value of land and improvements at \$390,489.00 but now we have learned that that value was an incomplete value. Now we see that the county somehow came up with a value of \$598,989 which is clearly inaccurate compared to what I believe the value should have been after construction was completed in 2018. I believe \$321,206.00 should be our base prop 13 number moving forward from 2018 and a reasonable increase of a maximum of 2% per year seems acceptable per tax code.

We have also received the two Proposed escape assessments for tax years 2019 and 2020. These notices seem to be based on the very inaccurate numbers derived after construction was done in 2018. I understand the 2019- 2020 escape assessment but the main problem is the original assessment from 2018 is so inaccurate. These escape assessments should be based off a correct number from 2018 which I believe should have been \$321,206 and then the escape assessments would make sense as long as they are within the maximum increase of 2% each year.

In conclusion We would like the original assessment from 2018 be changed from \$598,989 to \$321,206. After that the Escape assessments can be re-calculated per inflation and the normal basis. Raising our home's value by \$221,618.00 is completely unacceptable. I believe it is obvious that your office has made some mistakes and we would like our prop 13 base from 2018 after construction was done to be \$321,206 with normal increases moving forward from there.

Warm Regards, Jeff Yokum





**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: Yokum, Jeffrey A
Address: 1490 Baechtel Road
Willits, CA 95490
APN/Account #: 0071201700
Tax Year Protested:
Appeal Roll Type: Supplemental
Application/Case #: 23-0004

Date: 1-9-24



Applicant's Signature (Original Required)

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

Katrina Bartolomie
Mendocino County Assessor

501 Low Gap Road., Room #1020
 Ukiah, CA 95482
 assr@mendocinocounty.org
 (707) 234-6800
 www.mendocinocounty.org/acr

PATRICIA E SULLIVAN

1298 WALDEN RD # 200
WALNUT CREEK CA 94597

017-320-10—33450 Pacific Way

DATE OF NOTICE: 05/24/2023

Assessor's Parcel Number: 0173201000

Situs Address: 33450 PACIFIC WAY

Date of Change of Ownership
 or Completion of New Construction: 7/20/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

	2021			2022		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	16,118	113,067	96,949			0
IMPROVEMENTS	1,610	5,810	4,200			0
TAXABLE VALUE	17,728	118,877	101,149	0	0	0
EXEMPTIONS						
HOMEOWNERS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
NET TOTAL	17,728	118,877	101,149	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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
23-0005

1. APPLICANT INFORMATION - PLEASE PRINT

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

Patricia E. Sullivan

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
1298 Walden Rd. #200

CITY Walnut Creek	STATE CA	ZIP CODE 94597	DAYTIME TELEPHONE (951) 264-6152	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)

Michael Wyatt/Jorge Lopez

EMAIL ADDRESS

michael.wyatt@me.com

COMPANY NAME

Michael Wyatt Consulting

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

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

89082 Stellar Ln.

CITY Warrenton	STATE OR	ZIP CODE 97146	DAYTIME TELEPHONE (951) 264-6152	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

[Signature]

X-7/5/23

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 017-320-10	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

33450 Pacific Way, Fort Bragg, CA 95437

DOING BUSINESS AS (DBA), if appropriate

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	\$113,067	\$16,118	
IMPROVEMENTS/STRUCTURES	\$5,810	\$1,610	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$118,877	\$17,728	
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: May 24, 2023 ROLL YEAR: 2021

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 July 20, 2021.

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

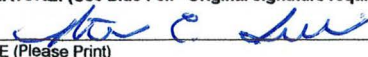
CERTIFICATION

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

X 

X Walnut Creek, CA

X 7/5/23

NAME (Please Print)
Patricia E. Sullivan

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

APPLICATION WITHDRAWAL

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

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

Mendocino County Executive Office
501 Low Gap Road, Room 1010
Ukiah, CA. 95482
Attn: Atlas Pearson, Senior Deputy Clerk of the Board

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

NAME: Patrica E. Sullivan

ADDRESS: 33450 Pacific Way, Fort Bragg, CA 95437


APN/ACCOUNT No.: 017-320-10

TAX YEAR PROTESTED: 2021

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: _____

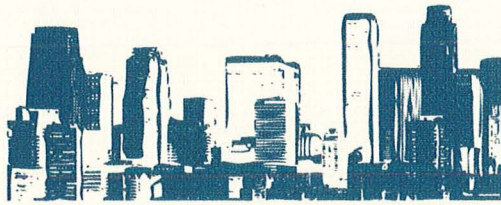
PROTEST/APPLICATION No.: 23-0005

DATE: July 28, 2023


APPLICANT'S SIGNATURE *(Original Required)*

Agent for the Applicant

We are no longer interested in pursuing the appeal and hereby WITHDRAW all parcels/bills on the above application.



JUL 31 23 PM 2:42
REC'D BOARD OF SUPERVISORS

MICHAEL WYATT CONSULTING INC.

PROPERTY TAX SPECIALISTS

951.264.6152

michael.wyatt@me.com

www.michaelwyattconsulting.com

89082 Stellar Ln.

Warrenton, OR 97146

Friday, July 28, 2023

County of Mendocino
Assessment Appeals Board
Attn. Atlas Pearson, Senior Deputy Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, CA 95482


Re Withdrawal—Patricia Sullivan Assessment Appeals Applications (Pet. #s 23-0005 & 23-0006)
Subject: 33601, 33605 and 33450 Pacific Wy, Fort Bragg, CA 95437 (APNs 017-320-01 & 017-320-10)

Dear Atlas,

Please find enclosed (2) Withdrawal of Assessment Appeal Applications for the above-described Petition Nos.

We are no longer interested in pursuing the appeal and hereby WITHDRAW our Applications.

Sincerely,


Michael Wyatt
Michael Wyatt Consulting



COUNTY OF MENDOCINO Assessment Appeals Board

DARCIE ANTI
CHIEF EXECUTIVE OFFICE
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

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

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

APPLICATION WITHDRAWAL

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

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

Mendocino County Executive Office

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

Attn: Atlas Pearson, Senior Deputy Clerk of the Board

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

(To be completed by Applicant)

NAME: Patrica E. Sullivan

ADDRESS: 33450 Pacific Way, Fort Bragg, CA 95437

APN/ACCOUNT NO.: 017-320-10

TAX YEAR PROTESTED: 2021

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: _____

PROTEST/APPLICATION No.: 23-0005

DATE: July 28, 2023

12/21/23

[Handwritten Signature]
APPLICANT'S SIGNATURE *(Original Required)*
Agent for the Applicant

We are no longer interested in pursuing the appeal and hereby WITHDRAW all parcels/bills on the above application.

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

**Katrina Bartolomie
Mendocino County Assessor**

501 Low Gap Road., Room #1020
Ukiah, CA 95482
assr@mendocinocounty.org
(707) 234-6800
www.mendocinocounty.org/acr

PATRICIA E SULLIVAN

**1298 WALDEN RD # 200
WALNUT CREEK CA 94597**

DATE OF NOTICE: 05/24/2023

Assessor's Parcel Number: 0173200100

Situs Address: 33605 PACIFIC WAY

Date of Change of Ownership
or Completion of New Construction: 7/20/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

	2021			2022		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	52,886	351,458	298,572			0
IMPROVEMENTS	112,074	356,064	243,990			0
TAXABLE VALUE	164,960	707,522	542,562	0	0	0
EXEMPTIONS						
HOMEOWNERS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
NET TOTAL	164,960	707,522	542,562	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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
23-0006

1. APPLICANT INFORMATION - PLEASE PRINT

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

Patricia E. Sullivan

EMAIL ADDRESS

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)
1298 Walden Rd. #200

CITY Walnut Creek	STATE CA	ZIP CODE 94597	DAYTIME TELEPHONE (951) 264-6152	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)

Michael Wyatt/Jorge Lopez

EMAIL ADDRESS

michael.wyatt@me.com

COMPANY NAME

Michael Wyatt Consulting

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

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

89082 Stellar Ln.

CITY Warrenton	STATE OR	ZIP CODE 97146	DAYTIME TELEPHONE (951) 264-6152	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

X

X 7/5/23

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 017-320-01	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
33605 Pacific Way, Fort Bragg, CA 95437

DOING BUSINESS AS (DBA), if appropriate

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	\$351,458	\$52,886	
IMPROVEMENTS/STRUCTURES	\$356,064	\$112,074	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$707,522	\$164,960	
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: May 24, 2023 ROLL YEAR: 2021 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 July 20, 2021. 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

X **X** Walnut Creek, CA**X** 7/5/23

NAME (Please Print)

Patricia E. Sullivan

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

APPLICATION WITHDRAWAL

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

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

Mendocino County Executive Office
501 Low Gap Road, Room 1010
Ukiah, CA. 95482
Attn: Atlas Pearson, Senior Deputy Clerk of the Board

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

NAME: Patrica E. Sullivan

ADDRESS: 33605 Pacific Way, Fort Bragg, CA 95437

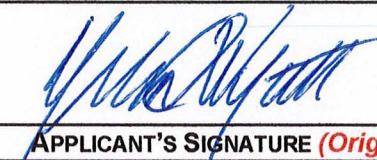
APN/ACCOUNT No.: 017-320-01

TAX YEAR PROTESTED: 2021

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: _____

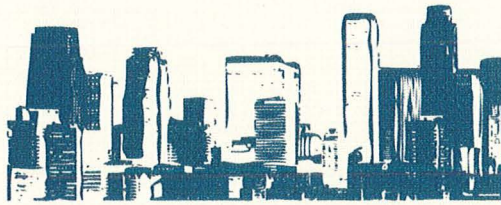
PROTEST/APPLICATION NO.: 23-0006

DATE: July 28, 2023


APPLICANT'S SIGNATURE *(Original Required)*

Agent for the Applicant

We are no longer interested in pursuing the appeal and hereby WITHDRAW all parcels/bills on the above application.



JUL 31 23 PM 2:42
REC'D BOARD OF SUPERVISORS

MICHAEL WYATT CONSULTING INC.

PROPERTY TAX SPECIALISTS

951.264.6152

michael.wyatt@me.com

www.michaelwyattconsulting.com

89082 Stellar Ln.

Warrenton, OR 97146

Friday, July 28, 2023

County of Mendocino
Assessment Appeals Board
Attn. Atlas Pearson, Senior Deputy Clerk of the Board
501 Low Gap Road, Room 1010
Ukiah, CA 95482

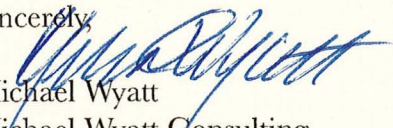
Re Withdrawal—Patricia Sullivan Assessment Appeals Applications (Pet. #s 23-0005 & 23-0006)
Subject: 33601, 33605 and 33450 Pacific Wy, Fort Bragg, CA 95437 (APNs 017-320-01 & 017-320-10)

Dear Atlas,

Please find enclosed (2) Withdrawal of Assessment Appeal Applications for the above-described Petition Nos.

We are no longer interested in pursuing the appeal and hereby WITHDRAW our Applications.

Sincerely,


Michael Wyatt
Michael Wyatt Consulting



COUNTY OF MENDOCINO Assessment Appeals Board

DARCIE ANTI
CHIEF EXECUTIVE OFFICE
CLERK OF THE BOARD

501 Low Gap Rd. Room 1010
Ukiah, CA 95482

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

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

APPLICATION WITHDRAWAL

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

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

Mendocino County Executive Office
501 Low Gap Road, Room 1010
Ukiah, CA. 95482
Attn: Atlas Pearson, Senior Deputy Clerk of the Board

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

NAME: Patrica E. Sullivan

ADDRESS: 33605 Pacific Way, Fort Bragg, CA 95437

APN/ACCOUNT No.: 017-320-01

TAX YEAR PROTESTED: 2021

TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER: _____

PROTEST/APPLICATION No.: 23-0006

DATE: July 28, 2023 12/21/23

[Signature]
APPLICANT'S SIGNATURE *(Original Required)*

Agent for the Applicant

We are no longer interested in pursuing the appeal and hereby WITHDRAW all parcels/bills on the above application.

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
23-0007

1. APPLICANT INFORMATION - PLEASE PRINT

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

GILLEY, GARY, D

EMAIL ADDRESS

ggilley@starstream.net

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

P.O. Box 427

CITY PENRYN	STATE CA	ZIP CODE 95663	DAYTIME TELEPHONE (916)663-2246	ALTERNATE TELEPHONE (916)759-3441	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)

N/A

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 ()
------	-------	----------	--------------------------	----------------------------	----------------------

<p>AUTHORIZATION OF AGENT <input type="checkbox"/> AUTHORIZATION ATTACHED</p> <p><i>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.</i></p> <p><i>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.</i></p>		
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 126-140-19-00	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION 1530 NAVARRO BLUFF RD, ALBION, CA, 95410	DOING BUSINESS AS (DBA), if appropriate	

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	\$120,000	\$38,144	
IMPROVEMENTS/STRUCTURES	\$0.00	\$0.00	
FIXTURES	\$0.00	\$0.00	
PERSONAL PROPERTY (see instructions)	\$0.00	\$0.00	
MINERAL RIGHTS	\$0.00	\$0.00	
TREES & VINES	\$0.00	\$0.00	
OTHER	\$0.00	\$0.00	
TOTAL	\$120,000	\$38,144	
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: 5/24/2023 ROLL YEAR: 2021
- 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 PURCHASE PRICE DOES NOT REFLECT VALUE OF PROPERTY.
 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)
GARY D GILLEY

SIGNED AT (CITY, STATE)

PENRYN, CALIF

DATE

7/9/2023

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. OTHER – Explanation Sheet

The purchase price of 1530 Navarro Bluff Rd. in Albion was based on avoiding costs, loss of property value, legal issues, stress, loss of use, loss of access and the significant loss of personal time required to implement and/or fight all the actions planned to be taken by the owners of 1530 Navarro Bluff Rd.

Following is background and explanation.

June 2017 - Gary and Beverly Gilley purchased 1520 Navarro Bluff Road – APN-126-140-16-00 as a vacation home. (VACATION CABIN). This is the property adjacent to the lot at 1530 Navarro Bluff Rd APN-125-140-19-00 lot (THE LOT).

June 2017 through January 2021 - Gary and Beverly Gilley rehabilitated VACATION CABIN through a series of county and coastal development permits.

August 2021 - When coming up for a vacation Gilley's noticed surveyor markers between VACATION CABIN and THE LOT.

September 2021 - Contacted surveyor who confirmed he was in progress doing a survey for THE LOT and the two markers between the VACATION CABIN and THE LOT marked the property line.

September 2021 - Spoke with one of the owners of THE LOT. They shared the actions they (2 owners) planned on taking on the lot they owned and against me the owner of the adjacent property – VACATION CABIN- based on the survey markers.

The actions identified included:

- Take down six mature Italian Cypress trees on the South property line.
- Use (trespass) on my property to access THE LOT since I was not there.
- Block my access to VACATION CABIN by removing any permission that has been in place and parking a vehicle on the driveway to physically prevent my use. Survey markers indicated the entrance of driveway was on THE LOT.
- Force me to move my septic system. Survey markers indicated some of my septic system was in THE LOT.
- Force me to remove portions of the vacation cabin. Survey markers indicated portions of VACATION CABIN (bathroom) were built too close to the property line.

December 2021 - I negotiated a purchase of THE LOT significantly higher than market value based on the actions planned by owners of THE LOT, not on the actual property values. I paid over market value due to the costs, loss of property value, costs of legal services, loss of use and the expenditure of time required in response to the owners of the LOT planned actions.

The costs include constructing a new driveway/access and permit fees, removing and moving some or all septic system and cost permit fees, and removing portions of VACATION HOME's bathroom and relocating (if possible) and permit fees.

The loss of property value includes one less bathroom resulting in less square footage.

**GARY D GILLEY
GARY D & BEVERLY S GILLEY
PO BOX 427
PENRYN CA 95663**

DATE OF NOTICE: 05/24/2023

Assessor's Parcel Number: 1261401900

Situs Address: 1530 NAVARRO BLUFF RD

Date of Change of Ownership
or Completion of New Construction: 12/30/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 234-6800.

	2021			2022		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL VALUE
LAND	37,396	120,000	82,604			0
IMPROVEMENTS			0			0
TAXABLE VALUE	37,396	120,000	82,604	0	0	0
EXEMPTIONS						
HOMEOWNERS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
NET TOTAL	37,396	120,000	82,604	0	0	0

MARYELLEN SHEPPARD
Chair

RICHARD SELZER
Vice-Chair

LELAND KRAEMER
Member



DARCIE ANTLE
Chief Executive Officer/
Clerk of the Board

CHRISTIAN M. CURTIS
County Counsel

COUNTY ADMINISTRATION CENTER
501 Low Gap Road, Room 1070
Ukiah, CA 95482
(707) 463-4441 (t)
(707) 463-5649 (f)
cob@mendocinocounty.org

MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

ACTION MINUTES – October 30, 2023

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

AGENDA ITEM NO. 1 – OPEN SESSION (9:00 A.M.)

1A) ROLL CALL

Present: Vice-Chair Richard Selzer; and Member Leland Kraemer.

Staff Present: Christian M. Curtis, County Counsel; Atlas M. Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization; Lillian Bearden, Deputy Clerk of the Board/Clerk of the Board of Equalization; and Katrina Bartolomie, Assessor Clerk Recorder.

1B) CONFIRM AGENDA AMENDMENTS

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

1c) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Vice-Chair Selzer.

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

Presenter/s: Member Selzer; and Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization.

Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization read the Withdrawals received.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested withdrawals for the following applicants:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
22-0004	KMART Properties LLC	0023702600
22-0008	Safeway Inc.	0023026100
22-0009	Safeway Inc	0180303900
22-0010	The Vons Companies Inc	0061603300
22-0015	Tyler Dowell	0023014600

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

AGENDA ITEM NO. 3 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

None.

AGENDA ITEM NO. 4 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

Presenter/s: Member Selzer; and Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization.

Lillian Bearden, Deputy Clerk of the Board/ Deputy Clerk of the Board of Equalization read the requested continuances/postponements received.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested continuances/postponements for the following applicants:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
22-0001	Tesla Energy Operations Inc.	0410026900003

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

AGENDA ITEM NO. 5 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

None.

AGENDA ITEM NO. 6 – OTHER BUSINESS

6A) APPROVAL OF MINUTES JULY 17, 2023

Presenter/s: Member Selzer.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the Minutes of the July 17, 2023, Assessment Appeals Board Meeting. The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer.

No: 0 – None

Absent: 1 – Chair Shepherd

6B) PUBLIC EXPRESSION

None.

6C) MATTERS FROM STAFF

Presenter/s: None.

6D) ANNOUNCEMENTS

None.

6E) CONFIRM DATE OF NEXT MEETING

Presenter/s: Lillian Bearden, Deputy Clerk of the Board/Deputy Clerk of the Board of Equalization confirmed the next meeting date is December 18, 2023.

6F) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:05 A.M.

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

MaryEllen Sheppard, Chair

MARYELLEN SHEPPARD
Chair

RICHARD SELZER
Vice-Chair

LELAND KRAEMER
Member



DARCIE ANTLE
Chief Executive Officer/
Clerk of the Board

CHRISTIAN M. CURTIS
County Counsel

COUNTY ADMINISTRATION CENTER
501 Low Gap Road, Room 1070
Ukiah, CA 95482
(707) 463-4441 (t)
(707) 463-5649 (f)
cob@mendocinocounty.org

MENDOCINO COUNTY ASSESSMENT APPEALS BOARD

ACTION MINUTES – December 18, 2023

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

AGENDA ITEM NO. 1 – OPEN SESSION (1:36 P.M.)

1A) ROLL CALL

Present: Vice-Chair Richard Selzer; and Member Leland Kraemer.

Staff Present: Christian M. Curtis, County Counsel; Atlas M.A. Pearson, Senior Deputy Clerk of the Board/Clerk of the Board of Equalization; Lillian Bearden, Deputy Clerk of the Board/Clerk of the Board of Equalization; and Katrina Bartolomie, Assessor Clerk Recorder.

1B) CONFIRM AGENDA AMENDMENTS

Presenter/s: Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization, announced the amendments made subsequent to agenda publication. The following cases were withdrawn:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
21-0019	Pear Tree Retail I, LLC	00220039020
21-0020	Pear Tree Retail I, LLC (Cire Equity)	00220034
21-0021	Pear Tree Retail I, LLC (Cire Equity)	0022003000
21-0022	Pear Tree Retail I, LLC (Cire Equity)	00220029

1c) ANNOUNCE ORDER OF PROCEEDINGS

Presenter/s: Vice-Chair Selzer.

AGENDA ITEM NO. 2 – APPROVAL OF WITHDRAWN APPLICATIONS

Presenter/s: Member Selzer; and Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization.

Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization read the Withdrawals received.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board approves the requested withdrawals for the following applicants:

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
21-0018	Harrell, Daniel A.	00230146
21-0023	Pear Orchard Associates	00237026
21-0019	Pear Tree Retail I, LLC	00220039020
21-0020	Pear Tree Retail I, LLC (Cire Equity)	00220034
21-0021	Pear Tree Retail I, LLC (Cire Equity)	0022003000
21-0022	Pear Tree Retail I, LLC (Cire Equity)	00220029

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

AGENDA ITEM NO. 3 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

None.

AGENDA ITEM NO. 4 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

None.

AGENDA ITEM NO. 5 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

None.

AGENDA ITEM NO. 6 – OTHER BUSINESS

6A) APPROVAL OF MINUTES JULY 17, 2023

Presenter/s: Member Selzer.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Mendocino County Assessment Appeals Board item 6a is continued to January 29, 2024.

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 – None

Absent: 1 – Chair Shepherd

6B) PUBLIC EXPRESSION

None.

6C) MATTERS FROM STAFF

Presenter/s: None.

6D) ANNOUNCEMENTS

None.

6E) CONFIRM DATE OF NEXT MEETING

Presenter/s: Atlas M.A. Pearson, Senior Deputy Clerk of the Board/ Senior Deputy Clerk of the Board of Equalization confirmed the next meeting date is January 29, 2024.

6F) ADJOURNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 1:43 P.M.

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

MaryEllen Sheppard, Chair