

CARMEL J. ANGELO  
Chief Executive Officer  
Clerk of the Board



COUNTY OF MENDOCINO  
BOARD OF SUPERVISORS

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

December 2, 2015

Hildegard H. Heidt, Trustee  
PO Box 980  
Mendocino, CA 954601

Re: Assessment Appeal Application Received, Application No. 15-020

Dear Ms. Heidt:

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

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

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

Sincerely,

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

Karla Van Hagen  
Deputy Clerk of the Board

**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  
 BOARD OF SUPERVISORS  
 2015 NOV 25 AM 11 54  
 EXECUTIVE OFFICE  
 PER \_\_\_\_\_  
 COUNTY OF CALIFORNIA



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

APPLICATION NUMBER: Clerk Use Only  
15-070

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: Heiat, Hildegarde H. TTEE  
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX): PO Box 480  
 CITY: Mendocino STATE: Ca ZIP CODE: 95460 DAYTIME TELEPHONE: (707) 937-3641 ALTERNATE TELEPHONE: ( ) FAX TELEPHONE: ( )  
 EMAIL ADDRESS: hildendai'sy@gmail.com

**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 <u>119-170-0600</u>	ASSESSMENT NUMBER <u>42374</u>	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION: 45075 Heeser Dr, Mendocino, Ca 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	<u>450,000.</u>	<u>350,000.</u>	
IMPROVEMENTS/STRUCTURES	<u>220,000.</u>	<u>100,000.</u>	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<u>670,000.</u>	<u>450,000.</u>	
PENALTIES (amount or percent)			

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

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

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

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

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

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

Are requested.  Are not requested.

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

Yes  No

CERTIFICATION

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

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

SIGNED AT (CITY, STATE)

DATE

*Hildegarde H Heidt TTEE*  
NAME (Please Print)  
**HILDEGARDE H HEIDT TTEE**

*Mendocino, Calif*

*11.24.15*

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