

Board Meeting -- October 28, 2024 -- 9am

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

AGENDA

Zoom Webinar ID: 833 4869 9716

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 APPROVAL OF WITHDRAWN APPLICATIONS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		
23-0013 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003000 126 N. Orchard Ave Ukiah		
	Decline in Value: The Assessor's roll value exceeds the ma	arket value as of the lien date.		
	Current Status: Noticed for Hearing			
23-0014 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	00220002900 534 E Perkins St Ukiah		
	Decline in Value: The Assessor's roll value exceeds the ma	arket value as of the lien date.		
	Current Status: Noticed for Hearing			

2. APPROVAL OF WITHDRAWN APPLICATIONS (Cont'd)

Case #	Applicant/Agent/Prop Type	APN/Situs			
23-0015 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003400 E Perkins ST Ukiah			
	Decline in Value: The Assessor's roll value exceeds the ma	arket value as of the lien date.			
	Current Status: Noticed for Hearing				
23-0016 11/8/2023 Withdraw Received	Pear Tree Reh, LLC (CIRE Equity) Pivotal Tax Solutions Commercial/Industrial	0022003900 205 N Orchard Ave Ukiah			
	Decline in Value: The Assessor's roll value exceeds the ma	arket value as of the lien date.			
	Current Status: Noticed for Hearing				
23-0028 12/7/2023 Withdraw Received	FC Ranger Re Mountain View Ryan LLC Commercial/Industrial 0034713100 1343 S. Dora St Ukiah				
	Decline in Value: The Assessor's roll value exceeds the ma	arket value as of the lien date.			
	Current Status: Noticed for Hearing				

3. APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

Case #	Applicant/Agent/Prop Type	APN/Situs				
23-0025 11/30/2023 Stipulate Received	Oreilly Enterprises LLC Ryan LLC Commercial/Industrial	007130050001 1590 S. Main Street Willits				
	Decline in Value: The Assessor's roll value exceeds the market value as of the li					
	Current Status: Noticed for Hearing					

4. APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

Case #	Applicant/Agent/Prop Type	APN/Situs
24-0005 6/21/2024	Blumenfeld, Mark L.	0950200401 5200 Blue Lake Road
Postpone Requested	Single Fam Res/Condo/Townhouse	Willits
	Change in Ownership-Base year value is incorrect. Other	
	Current Status: Noticed for Hearing	

5. OTHER BUSINESS

- 5a) Approval of Minutes of the July 15, 2024 Meeting
- **5b) Public Expression**
- 5c) Matters from Staff
- 5d) Announcements
- 5e) Confirm Date of Next Meeting January 27, 2025
- 5f) Adjournment

BOE-305-AH (P1) REV. 08 (01-15)

PENALTIES (amount or percent)

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

attach hearing evidence to this application.					APPLICATION NUM	IBER: Clerk Use Only	
1. APPLICANT INFORMATION - PLEASE PRINT					25-00	13	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSIN PEAR TREE REH LLC (CIRE Equity)	ESS, OR TRUST N	AME			EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR	P.O. BOX)						
530 B ST #2050	STATE ZIP	CODE	DAYT	IME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE	
San Diego	CA 92	2101	()	()	()	
2. CONTACT INFORMATION - AGENT, ATTO		ELATIVE O	F APP	LICANT if app	olicable - (REPRESEN	TATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, M Glidewell, Christopher; Glidewell, Austin; Tannenbaum, Wa	//IDDLE INITIAL) yne				EMAIL ADDRESS appeals@pivotaltax.com		
COMPANY NAME Pivotal Tax Solutions							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, M.	IDDLE INTITAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd, Ste. 201							
CITY	STATE ZIP	CODE	DAYT	ME TELEPHONE	ALTERNATE TELEPHO	NE FAX TELEPHONE	
Mesa		213	(48	80)634-61	69 ()	(480)615-0318	
AUTHORIZATION OF AGENT				ON ATTACHE			
The following information must be completed attorney as indicated in the Certification sec	d (or attached	to this appli	cation	see instruction	ons) unless the agent is	a licensed California	
applicant is a business entity, the agent's au	ithorization m	ust be sign	ed by a	n officer or au	thorized employee of	the business.	
The person named in Section 2 above is her						ct assessor's records,	
		nd otherwis	e settle		ng to this application.		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM	PLOYEE			TITLE		DATE	
3. PROPERTY IDENTIFICATION INFORMATI	ION						
YES NO Is this property a single-	family dwelling	that is occupi	ed as th	ne principal place	e of residence by the own	er?	
ENTER APPLICABLE NUMBER FROM YOU	R NOTICE/TA	XX BILL					
ASSESSOR'S PARCEL NUMBER 002-200-30-00	ASSESSME	NT NUMBER			FEE NUMBER		
ACCOUNT NUMBER	TAX BILL N	JMBER					
PROPERTY ADDRESS OR LOCATION 126 N ORCHARD AVE, UKIAH, CA, 95482	-4502				DOING BUSINESS AS (DBA), if appropriate		
PROPERTY TYPE	-4002						
PROPERTY TIPE [V]							
☐ SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUP	LEX 🗆	AGR	CULTURAL	□ POSS	ESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF UN	ITS		MAN	UFACTURED H	HOME □ VACA	NT LAND	
COMMERCIAL/INDUSTRIAL			WAT	ER CRAFT	□ AIRCE	RAFT	
☐ BUSINESS PERSONAL PROPERTY/FIXTUI	RES		ОТНІ	ER:			
4. VALUE	A. VALU	IE ON ROLL		B. APPLICANT	'S OPINION OF VALUE	C. APPEALS BOARD USE ONL	
LAND	17	0,672			97.300		
IMPROVEMENTS/STRUCTURES	1,0	24,044			583,700		
FIXTURES							
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS							
TREES & VINES						market Tennes in the second	
OTHER							
TOTAL	1.1	94,716			681,000		
.01/12	1,1	0 1,1 10		Ser Brown Street or March 1982 And the	001,000		

	5-AH (P2 REV. 08 (01-15) OF ASSESSMENT BEING APPEALED Check only one. Se	a instructions for filing s	periods
	REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF TH		Jerious .
	SUPPLEMENTAL ASSESSMENT	E CONTRETO TEAT	
П	*DATE OF NOTICE: ROLL YEAR: _		
	ROLL CHANGE ESCAPE ASSESSMENT CALAM		☐ PENALTY ASSESSMENT
	*DATE OF NOTICE: **ROLL YEAR: _		
	*Must attach copy of notice or bill, where applicable **Eac	ch roll year requires a se	parate application
If you The A. I. B. C. M. [] B. C. M. [] C. M. [] F. F. F. [] G. C. []	ASON FOR FILING APPEAL (FACTS) u are uncertain of which item to check, please check "I. OTHER" and reasons that I rely upon to support requested changes in value are as DECLINE IN VALUE The assessor's roll value exceeds the market value as of January 1. No change in ownership occurred on the date of 2. Base year value for the change in ownership established or NEW CONSTRUCTION 1. No new construction occurred on the date of 2. Base year value for the completed new construction establistically assessor's reduced value is incorrect for property damaged by SUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value 1. All personal property/fixtures. 2. Only a portion of the personal property/fixtures. Attach descended the property assessment is not justified. CLASSIFICATION/ALLOCATION 1. Classification of value of property is incorrect (e.g., between lar APPEAL AFTER AN AUDIT. Must include description of each property 1. Amount of escape assessment is incorrect.	ctions before completing deprovide a brief explanation as follows: arry 1 of the current year in the date of shed on the date of y misfortune or calamity. The personal property a cription of those items. and and improvements). perty, issues being appearance of personal property.	this section. on of your reasons for filing this application. is incorrect. is incorrect. and/or fixtures exceeds market value.
	2. Assessment of other property of the assessee at the locatio	n is incorrect.	
	Typic potion (ettech shoot if personant)		
	Explanation (attach sheet if necessary)		
_	ITTEN FINDINGS OF FACTS (\$ per) Are requested.		
8. THI	S APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND SE Yes No	ee instructions.	
	CERTIFICA	ATION	
accom	y (or declare) under penalty of perjury under the laws of the State of panying statements or documents, is true, correct, and complete to the ty or the person affected (i.e., a person having a direct economic integration authorized by the applicant under item 2 of this application, or (3) a per, who has been retained by the applicant and	the best of my knowledge erest in the payment of tax n attorney licensed to prac	and belief and that I am (1) the owner of the es on that property – "The Applicant"), (2) ar ctice law in the State of California, State Ba
> (JRE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Mesa, AZ	DATE 10/23 2=
- Inchi	Chaunna (mith		•
FILING S	TATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
	DWNER ☑ AGENT □ ATTORNEY □ SPOUSE □ REGISTERED DO	MESTIC PARTNER 🗆 CHI	LD 🗆 PARENT 🗆 PERSON AFFECTED
0 (CORPORATE OFFICER OR DESIGNATED EMPLOYEE		



Agency Authorization

Property Tax Matters - 2023

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals with the assessor's office, treasurer's office and/or any other relevant government offices or agencies.

Furthermore, Pivotal *is given* authority to review, request and obtain copies of any and all information (including appraisal records, tax bills and other pertinent information) held by the Assessor, Treasurer, or any other governmental office or agency.

A photographic copy and/or a facsimile copy of this authorization are deemed to be the equivalent of the original authorization and may be used as such. This authorization will remain in effect until revoked by letter and signed by a corporate officer. Pivotal will provide Client with copies of appeals when required.

Authorized and Certified by Client:

Signature:

Josh Volen

_Date: March 31, 2023

Name/Title: <u>Joshua Volen / Co-Managing Member</u> Phone: <u>858-367-5901</u> (Corporate Officer)

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213

(480) 634-6169 - Phone (480) 615-0318 - Fax Appeals@Pivotaltax.com

BEVERLY HILLS



Schedule A

These properties are either Owned, Occupied, and/or Controlled by Client.

State	County	Parcel #	Property	Address	Owner
AZ	Maricopa	101-14-011-C	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-011-D	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-012	2735 -2755 S 99th Ave/Lower Buckeye Rd	9820 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-014	2735 -2755 S 99th Ave/Lower Buckeye Rd	2735 S 99TH AVE	PECAN REH
AZ	Maricopa	101-14-015	2735 -2755 S 99th Ave/Lower Buckeye Rd	2755 S 99TH AVE	PECAN REH
AZ	Maricopa	101-14-016	2735 -2755 S 99th Ave/Lower Buckeye Rd	9860 W LOWER BUCKEYE RD	PECAN REH
AZ	Maricopa	104-05-021	Reddy Ice	5925 W VAN BUREN ST	CIRE 1031 I LLC
AZ	Maricopa	133-34-006-R	Valley Plaza	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC
AZ	Maricopa	133-34-006-S	Valley Plaza	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC
AZ	Maricopa	142-55-001-J	142-55-001J		Park West Retail I LLC
AZ	Maricopa	142-55-760	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-761	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-762	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-763	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-764	Park West	9780 W Northern Ave	Park West Retail I LLC
ΑZ	Maricopa	142-55-765	Park West	9780 W Northern Ave	Park West Retail I LLC

BEVERLY HILLS



CA	Mendocino	002-200-2900	E Perkins Street	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-30-00	E Perkins Street	126 N ORCHARD AVE	PEAR TREE REH LLC
CA	Mendocino	002-200-34-00	E Perkins Street	E. Perkins Street	PEAR TREE REH LLC
CA	Mendocino	002-200-39-00	205 N Orchard Avenue	205 N ORCHARD AVE	PEAR TREE REH LLC
CA	Placer	048-520-010-000	Convoy Roseville	1927 Douglas BL	Convoy Roseville LLC 8 Roseville PH LLC
CA	Placer	048-520-012-000	Convoy Roseville	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-013-000	Convoy Roseville	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-014-000	Convoy Roseville	1909 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-022-000	Convoy Roseville	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-023-000	Convoy Roseville	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-025-000	Convoy Roseville	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-026-000	Convoy Roseville	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Riverside	178-230-012-0	2641 Hall Avenue	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	165-362-23-00	3300 Vista Way	3300 VISTA WAY	319 W LOKEY LLC / 6262

www.CIREequity.com

BEVERLY HILLS



October 24, 2023

NOV 8 '23 AM7:36 REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

1550 E McKellips Rd., Suite 123 Mesa, AZ 85203

Our telephone number and email address will remain the same.

Phone: 480-634-6169

Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons Administrative Senior Manager



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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/29/2024 9am
Location: COUNTY ADMINISTRATION CENTER
Application Number(s): 23-0013 Parcel Number(s): 0022003000
Applicant: Pear Tree Reh, LLC (CIRE Equity)
Please check one of the items shown below.
Please check one of the items shown below.
() I will be present on the scheduled hearing date.
() I wish to postpone or withdraw my application, and my signed form is attached.
I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.
What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?
The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).
If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.
Applicant's Name (please print) Agent's Name (please print) Agent's Name (please print)
Applicant's Signature Agent's Signature Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 28, 2024



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441 FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

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

Applicant:

Pear Tree Reh, LLC (CIRE Equity)

Address:

530 B ST STE 2050

San Diego, CA 92101

APN/Account #:

0022003000

Tax Year Protested:

2022

Appeal Roll Type:

Regular

Application/Case #:

23-0013

Date: 4/4/24

Applicant's Signature (Original Required)



Applicant's Name (please print)

Applicant's Signature

ASSESSMENT APPEALS BOARD MENDOCINO COUNTY

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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2024

Agent's Signature



COUNTY OF MENDOCINOAssessment 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 withdrawal of the following application(s) for changed assessment: (To be completed by Applicant)
NAME: PEAR TREE REH LLC
ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203
APN/Account No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00
TAX YEAR PROTESTED: 2023
TYPE OF ASSESSMENT: REGULAR Supplemental Other:
PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016
DATE: 10/24/2024 APPLICANT'S SIGNATURE (Original Required)

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



COUNTY OF MENDOCINO
ASSESSMENT APPEALS BOARD
501 Low Gap Road • Room 1010
Ukiah, California 95482
TELEPHONE: (707) 463-4221
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attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT					APPLICATION NI	JMBER	FAX TELEPHONE (480)615-0318 licensed California erson affected. If the e business.		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI	NESS, OR TRUST NAME				EMAIL ADDRESS				
PEAR TREE REH LLC (CIRE Equity) MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF	R P.O. BOX)				· ·				
530 B ST #2050	STATE ZIP CODE		DAVE	ME TEL EDUONE	ALTERNATE TELER	IONE			
San Diego	CA 92101		())	ALTERNATE TELEP	HONE	FAX TELEPHONE		
2. CONTACT INFORMATION - AGENT, ATT		TIVE O	F APP	LICANT if app	olicable - (REPRESI	ENTAT	ION IS OPTIONAL)		
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Glidewell, Christopher; Glidewell, Austin; Tannenbaum, W.					EMAIL ADDRESS appeals@pivotaltax.com				
COMPANY NAME Pivotal Tax Solutions CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTITAL)								
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd, Ste. 201									
CITY Mesa	STATE ZIP CODE AZ 85213		DAYTI	ME TELEPHONE 80) 634-61	69 ()	HONE			
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a The person named in Section 2 above is he enter in stigulation	ed (or attached to thi ection, or a spouse, outhorization must b reby authorized to a	s appli child, p e sign act as n	cation on the care of the care	registered do in officer or au nt in this appli	ons) unless the agent mestic partner, or th uthorized employee (e pers of the b oect as	on affected. If the ousiness.		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E		ilei wis	e seme	TITLE	ng to this application		DATE		
☐ YES ■ NO Is this property a single ENTER APPLICABLE NUMBER FROM YOU E			eu as ti	ie principal plac	e of residence by the o	where			
ASSESSOR'S PARCEL NUMBER 002-200-29-00	ASSESSMENT NU	JMBER			FEE NUMBER				
ACCOUNT NUMBER	TAX BILL NUMBE	₹							
PROPERTY ADDRESS OR LOCATION 534 E PERKINS ST, UKIAH, CA, 95482-4	509				DOING BUSINESS AS (DBA), if appropriate				
PROPERTY TYPE 🕁							+		
□ SINGLE-FAMILY / CONDOMINIUM / TOWN	NHOUSE / DUPLEX		AGRI	CULTURAL	□ PO	SSESS	ORY INTEREST		
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	NITS		MAN	JFACTURED I	HOME □ VA	CANT L	AND		
COMMERCIAL/INDUSTRIAL			WAT	ER CRAFT	□ AIR	CRAFT	Г		
☐ BUSINESS PERSONAL PROPERTY/FIXTU	JRES	. 🗆	OTHE	ER:					
4. VALUE	A. VALUE ON	ROLL		B. APPLICANT	T'S OPINION OF VALUE		C. APPEALS BOARD USE ON		
LAND	2,912,84	-0		1	1,660,300				
IMPROVEMENTS/STRUCTURES	12,660,6			7	7,216,500				
FIXTURES									
PERSONAL PROPERTY (see instructions)							,		
MINERAL RIGHTS					mer species				
TREES & VINES				lw.li.e					
OTHER									
TOTAL	15,573,4	35		8	3,876,800				
PENALTIES (amount or percent)									

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED Check only one. Se	e instructions for filing p	eriods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF TH		0.7.000
	IL GOTTILITY TEXT	
☐ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR: _		
		DENIALTY ACCESSMENT
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAN	MITY REASSESSMENT	☐ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR: _ *Must attach copy of notice or bill, where applicable **Ea	 ch roll year requires a sep	parate application
6. REASON FOR FILING APPEAL (FACTS) If you are uncertain of which item to check, please check "I. OTHER" an The reasons that I rely upon to support requested changes in value are a A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of January and January and January are supported by the support of the property of the proper	as follows:	
B. CHANGE IN OWNERSHIP	, ,	
1. No change in ownership occurred on the date of		
☐ 2. Base year value for the change in ownership established or		is incorrect.
C. NEW CONSTRUCTION		
1. No new construction occurred on the date of		
2. Base year value for the completed new construction establi		is incorrect
☐ 3. Value of construction in progress on January 1 is incorrect.	oned on the date of	
D. CALAMITY REASSESSMENT		
Assessor's reduced value is incorrect for property damaged by	y misfortune or calamity.	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's val		nd/or fixtures exceeds market value.
☐ 2. Only a portion of the personal property/fixtures. Attach desc	cription 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 lar H. APPEAL AFTER AN AUDIT. Must include description of each pro 		lled, and your opinion of value.
1. Amount of escape assessment is incorrect.		
2. Assessment of other property of the assessee at the location	on 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 Se	ee Instructions.	
CERTIFIC	ATION	
		ng and all information hereon, including any
I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic into agent authorized by the applicant under item 2 of this application, or (3) a Number, who has been retained by the applicant an	f California that the foregoing the best of my knowledge as the payment of taxes at the nation attorney licensed to pract	and belief and that I am (1) the owner of the es on that property – "The Applicant"), (2) an tice law in the State of California, State Bar
I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic into agent authorized by the applicant under item 2 of this application, or (3) a	f California that the foregoing the best of my knowledge as erest in the payment of taxe on attorney licensed to praced has been authorized by the SIGNED AT (CITY, STATE)	and belief and that I am (1) the owner of the es on that property – "The Applicant"), (2) an tice law in the State of California, State Bar
I certify (or declare) under penalty of perjury under the laws of the State or accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic interagent authorized by the applicant under item 2 of this application, or (3) a Number, who has been retained by the applicant an SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	f California that the foregoing the best of my knowledge a prest in the payment of taxe on attorney licensed to prace d has been authorized by the	and belief and that I am (1) the owner of the es on that property – "The Applicant"), (2) an tice law in the State of California, State Bar that person to file this application.
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Agency Authorization

Property Tax Matters - 2023

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals with the assessor's office, treasurer's office and/or any other relevant government offices or agencies.

Furthermore, Pivotal *is given* authority to review, request and obtain copies of any and all information (including appraisal records, tax bills and other pertinent information) held by the Assessor, Treasurer, or any other governmental office or agency.

A photographic copy and/or a facsimile copy of this authorization are deemed to be the equivalent of the original authorization and may be used as such. This authorization will remain in effect until revoked by letter and signed by a corporate officer. Pivotal will provide Client with copies of appeals when required.

Authorized and Certified by Client:

Signature:

Josh Volen

_Date: March 31, 2023

Name/Title: <u>Joshua Volen / Co-Managing Member</u> Phone: <u>858-367-5901</u> (Corporate Officer)

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213

(480) 634-6169 - Phone (480) 615-0318 - Fax Appeals@Pivotaltax.com

BEVERLY HILLS



Schedule A

These properties are either Owned, Occupied, and/or Controlled by Client.

State	County	Parcel #	Property	Address	Owner
AZ	Maricopa	101-14-011-C	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
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AZ	Maricopa	101-14-014	2735 -2755 S 99th Ave/Lower Buckeye Rd	2735 S 99TH AVE	PECAN REH
AZ	Maricopa	101-14-015	2735 -2755 S 99th Ave/Lower Buckeye Rd	2755 S 99TH AVE	PECAN REH
AZ	Maricopa	101-14-016	2735 -2755 S 99th Ave/Lower Buckeye Rd	9860 W LOWER BUCKEYE RD	PECAN REH
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AZ	Maricopa	133-34-006-R	Valley Plaza	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC
AZ	Maricopa	133-34-006-S	Valley Plaza	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC
AZ	Maricopa	142-55-001-J	142-55-001J		Park West Retail I LLC
AZ	Maricopa	142-55-760	Park West	9780 W Northern Ave	Park West Retail I LLC
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AZ	Maricopa	142-55-762	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-763	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-764	Park West	9780 W Northern Ave	Park West Retail I LLC
ΑZ	Maricopa	142-55-765	Park West	9780 W Northern Ave	Park West Retail I LLC

BEVERLY HILLS



CA	Mendocino	002-200-2900	E Perkins Street	534 E Perkins Street	Pear Tree Retail I, LLC
CA	Mendocino	002-200-30-00	E Perkins Street	126 N ORCHARD AVE	PEAR TREE REH LLC
CA	Mendocino	002-200-34-00	E Perkins Street	E. Perkins Street	PEAR TREE REH LLC
CA	Mendocino	002-200-39-00	205 N Orchard Avenue	205 N ORCHARD AVE	PEAR TREE REH LLC
CA	Placer	048-520-010-000	Convoy Roseville	1927 Douglas BL	Convoy Roseville LLC 8 Roseville PH LLC
CA	Placer	048-520-012-000	Convoy Roseville	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-013-000	Convoy Roseville	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-014-000	Convoy Roseville	1909 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-022-000	Convoy Roseville	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-023-000	Convoy Roseville	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-025-000	Convoy Roseville	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-026-000	Convoy Roseville	1921 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Riverside	178-230-012-0	2641 Hall Avenue	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	165-362-23-00	3300 Vista Way	3300 VISTA WAY	319 W LOKEY LLC / 6262

www.CIREequity.com

BEVERLY HILLS



October 24, 2023

NOV 8 '23 AM7:36 REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

1550 E McKellips Rd., Suite 123 Mesa, AZ 85203

Our telephone number and email address will remain the same.

Phone: 480-634-6169

Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons Administrative Senior Manager



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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/29/2024 9am	ITED
Location: COUNTY ADMINISTRATION CEN	ITER
Application Number(s): 23-0014 Parcel Number(s): 00220002900 Applicant: Pear Tree Reh, LLC (CIRE Equity	y)
Please cl	heck one of the items shown below.
$(\underline{\hspace{1cm}}\underline{\hspace{1cm}})$ I will be present on the scheduled he	earing date.
() I wish to postpone or withdraw my ap	oplication, and my signed form is attached.
I realize that if I, or my designated agent, do application may be denied for lack of appear	not appear at the scheduled hearing time and date, my rance.
What Is My Obligation To Provide Written	Notice Of Intent to Appear At Hearing?
	or her intention to appear and present an evidentiary case at ng the Clerk of the Board's Assessment Appeal Hearing Date 30 days prior to the hearing date).
	form, then the Assessor will not be required to be prepared to the applicant appear on the date of the hearing.
Applicant's Name (please print)	Agent's Name (please print)
Applicants Name (piease printy	Abhath
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 28, 2024



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441

FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

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

Applicant:

Pear Tree Reh, LLC (CIRE Equity)

Address:

530 B ST STE 2050

San Diego, CA 92101

APN/Account #:

00220002900

Tax Year Protested:

2022

Appeal Roll Type:

Regular

Application/Case #:

23-0014

Date:

4/4/24

Applicant's Signature (Original Required)



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

FAX: (707) 463-7237

ASSESSMENT APPEAL **HEARING DATE CONFIRMATION NOTICE**

Hearing Date/Time: 10/28/2024 9a	10/28/2024	9am
----------------------------------	------------	-----

Location: COUNTY ADMINISTRATION CENTER
Application Number(s): 23-0014 Parcel Number(s): 00220002900 Applicant: Pear Tree Reh, LLC (CIRE Equity)
Please check one of the items shown below.
(V) I will be present on the scheduled hearing date.
(<u>V</u>) I will be present on the scheduled hearing date.
() I wish to postpone or withdraw my application, and my signed form is attached.
I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.
What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?
The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).
If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.
Applicant's Name (please print) Agent's Name (please print)
Applicant's Signature Agent's Signature Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2024



COUNTY OF MENDOCINOAssessment 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 withdrawal of the following application(s) for changed assessment: (To be completed by Applicant)
NAME: PEAR TREE REH LLC
ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203
APN/Account No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00
TAX YEAR PROTESTED: 2023
TYPE OF ASSESSMENT: REGULAR Supplemental Other:
PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016
DATE: 10/24/2024 APPLICANT'S SIGNATURE (Original Required)

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



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

attach hearing evidence to this application.							
1. APPLICANT INFORMATION - PLEASE F	PRINT			23-6015			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUS. PEAR TREE REH LLC (CIRE Equity)	NESS, OR TRUST NAME			EMAIL ADDRESS			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 530 B ST #2050	R P.O. BOX)						
CITY San Diego	STATE ZIP CODI		DAYTIME TELEPHONE	ALTERNATE TELEPHO	ONE FAX TELEPHONE		
2. CONTACT INFORMATION - AGENT, ATT	ORNEY, OR RELA	ATIVE OF A	APPLICANT if ap	plicable - (REPRESEI	NTATION IS OPTIONAL)		
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Glidewell, Christopher; Glidewell, Austin; Tannenbaum, W	MIDDLE INITIAL)			EMAIL ADDRESS appeals@pivotaltax.com			
COMPANY NAME PIVOTAL TAX Solutions CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST,	MIDDLE INTITAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
202 N. Lindsay Rd, Ste. 201	OTATE BIR COR	-					
Mesa	AZ 85213		04480) 634-61	69 ()	ONE FAX TELEPHONE (480)615-0318		
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a	ed (or attached to the ection, or a spouse outhorization must	nis applicat e, child, par be signed	ent, registered do by an officer or au	ons) unless the agent is mestic partner, or the uthorized employee of	person affected. If the the business.		
The person named in Section 2 above is he enter in stipulation	reby authorized to	act as my	agent in this appli ettle issues relati	ication, and may inspe ng to this application.	ct assessor's records,		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E		otrier wise s	TITLE	ng to this application.	DATE		
3. PROPERTY IDENTIFICATION INFORMATION INF							
			as the principal plac	e of residence by the own	ner?		
ENTER APPLICABLE NUMBER FROM YOU	JR NOTICE/TAX E	BILL					
ASSESSOR'S PARCEL NUMBER 002-200-34-00	ASSESSMENT	NUMBER		FEE NUMBER			
ACCOUNT NUMBER	TAX BILL NUMBI	ER					
PROPERTY ADDRESS OR LOCATION E. Perkins Street, Ukiah, CA, 95482				DOING BUSINESS AS (DBA), if appropriate			
PROPERTY TYPE							
□ SINGLE-FAMILY / CONDOMINIUM / TOWN	NHOUSE / DUPLEX	□ A	GRICULTURAL	□ POSS	SESSORY INTEREST		
☐ MULTI-FAMILY/APARTMENTS: NO. OF UN	NITS	□ N	IANUFACTURED I	HOME □ VACA	ANT LAND		
☑ COMMERCIAL/INDUSTRIAL		□ W	ATER CRAFT	□ AIRC	RAFT		
☐ BUSINESS PERSONAL PROPERTY/FIXTU	JRES	□ O	THER:				
4. VALUE	A. VALUE O	N ROLL	B. APPLICANT	'S OPINION OF VALUE	C. APPEALS BOARD USE ONL		
LAND	26,16	8		14,915			
IMPROVEMENTS/STRUCTURES							
FIXTURES							
PERSONAL PROPERTY (see instructions)				Andreas and the second agency	Section 1995		
MINERAL RIGHTS							
TREES & VINES			4.5		4		
OTHER				A STATE OF THE STA			
TOTAL	26,16	8		14,915			
PENALTIES (amount or percent)							

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED Check only one.	See instructions for filing p	ariada
		erious
	THE CURRENT TEAR	
☐ SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CAI	LAMITY REASSESSMENT	☐ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR	₹:	
*Must attach copy of notice or bill, where applicable **	*Each roll year requires a se	parate application
If you are uncertain of which item to check, please check "I. OTHER' The reasons that I rely upon to support requested changes in value at A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of J B. CHANGE IN OWNERSHIP 1. No change in ownership occurred on the date of 2. Base year value for the change in ownership established C. NEW CONSTRUCTION 1. No new construction occurred on the date of 2. Base year value for the completed new construction est 3. Value of construction in progress on January 1 is incorred. CALAMITY REASSESSMENT Assessor's reduced value is incorrect for property damage	are as follows: January 1 of the current year. d on the date of ablished on the date of ect. d by misfortune or calamity.	on of your reasons for filing this application is incorrect is incorrect.
 E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's 1. All personal property/fixtures. 2. Only a portion of the personal property/fixtures. Attach of 	value of personal property a	nd/or fixtures exceeds market value.
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G. CLASSIFICATION/ALLOCATION 1. Classification of property is incorrect. 2. Allocation of value of property is incorrect (e.g., between H. APPEAL AFTER AN AUDIT. Must include description of each 1. Amount of escape assessment is incorrect. 2. Assessment of other property of the assessee at the local Company of the assessee at the local Explanation (attach sheet if necessary)	property, issues being appear	aled, and your opinion of value.
7. WRITTEN FINDINGS OF FACTS (\$ per)		
☐ Are requested.		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND Yes No	See instructions.	
	FICATION	
I certify (or declare) under penalty of perjury under the laws of the Sta accompanying statements or documents, is true, correct, and complete property or the person affected (i.e., a person having a direct economic agent authorized by the applicant under item 2 of this application, or (Number, who has been retained by the applicant	e to the best of my knowledge c interest in the payment of tax (3) an attorney licensed to pra	and belief and that I am (1) the owner of the es on that property – "The Applicant"), (2) an ctice law in the State of California, State Bar
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	signed at (CITY, STATE) Mesa, AZ	DATE 10 23 23
NAME (Plegse Print) Chaunna Smith	191030, 174	10,000
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		LD - DADENT - DEDOON ASSESSED
OWNER AGENT - ATTORNEY - SPOUSE - REGISTERED - CORPORATE OFFICER OR DESIGNATED EMPLOYEE	DOMESTIC PARTNER 🗆 CHI	LU 🗆 PAKENI 🗆 PEKSON AFFECIED



Agency Authorization

Property Tax Matters - 2023

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Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals with the assessor's office, treasurer's office and/or any other relevant government offices or agencies.

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Authorized and Certified by Client:

Signature:

Josh Volen

_Date: March 31, 2023

Name/Title: <u>Joshua Volen / Co-Managing Member</u> Phone: <u>858-367-5901</u> (Corporate Officer)

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213

(480) 634-6169 - Phone (480) 615-0318 - Fax Appeals@Pivotaltax.com

BEVERLY HILLS



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AZ	Maricopa	142-55-763	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-764	Park West	9780 W Northern Ave	Park West Retail I LLC
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BEVERLY HILLS



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CA	Mendocino	002-200-34-00	E Perkins Street	E. Perkins Street	PEAR TREE REH LLC
CA	Mendocino	002-200-39-00	205 N Orchard Avenue	205 N ORCHARD AVE	PEAR TREE REH LLC
CA	Placer	048-520-010-000	Convoy Roseville	1927 Douglas BL	Convoy Roseville LLC 8 Roseville PH LLC
CA	Placer	048-520-012-000	Convoy Roseville	1919 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-013-000	Convoy Roseville	1913 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
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CA	Placer	048-520-022-000	Convoy Roseville	1907 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-023-000	Convoy Roseville	1911 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
CA	Placer	048-520-025-000	Convoy Roseville	1917 DOUGLAS BLVD	Convoy Roseville LLC & Roseville PH LLC
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CA	Riverside	178-230-012-0	2641 Hall Avenue	2621 Hall Avenue	2621 Hall Avenue, LLC
CA	Riverside	178-230-022-0	2641 Hall Avenue	2641 Hall Avenue	2641 Hall, LLC
CA	San Diego	165-362-23-00	3300 Vista Way	3300 VISTA WAY	319 W LOKEY LLC / 6262

www.CIREequity.com

BEVERLY HILLS



October 24, 2023

NOV 8 '23 AM7:36 REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

1550 E McKellips Rd., Suite 123 Mesa, AZ 85203

Our telephone number and email address will remain the same.

Phone: 480-634-6169

Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons Administrative Senior Manager



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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/29/2024 9am
Location: COUNTY ADMINISTRATION CENTER
Application Number(s): 23-0015 Parcel Number(s): 0022003400 Applicant: Pear Tree Reh, LLC (CIRE Equity)
Please check one of the items shown below.
() I will be present on the scheduled hearing date.
() I wish to postpone or withdraw my application, and my signed form is attached.
I realize that if I, or my designated agent, do not appear at the scheduled hearing time and date, my application may be denied for lack of appearance.
What Is My Obligation To Provide Written Notice Of Intent to Appear At Hearing?
The applicant must affirmatively indicate his or her intention to appear and present an evidentiary case at the hearing, by so specifying on and returning the Clerk of the Board's Assessment Appeal Hearing Date Confirmation Notice (to be received at least 30 days prior to the hearing date).
If the applicant does not so timely return the form, then the Assessor will not be required to be prepared to present a case on the hearing date, should the applicant appear on the date of the hearing.
Applicant's Name (please print) Agent's Name (please print) Agent's Name (please print)
Applicant's Signature Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 28, 2024



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441

FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

Applicant:

Pear Tree Reh, LLC (CIRE Equity)

Address:

530 B ST STE 2050

San Diego, CA 92101

APN/Account #:

0022003400

Tax Year Protested:

2022

Appeal Roll Type:

Regular

Application/Case #:

23-0015

Date: 4/4/24

Applicant's Signature (Original Required)

Kryto I



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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing	Date/	Γime:	10/28/2024	9am

Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0015 Parcel Number(s): 0022003400 Applicant: Pear Tree Reh, LLC (CIR	E Equity)
,	Please check one of the items shown below.
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the hearing, by so specifying on and	cate his or her intention to appear and present an evidentiary case at returning the Clerk of the Board's Assessment Appeal Hearing Date at least 30 days prior to the hearing date).
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Applicant's Signature	Agent's Signature

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COUNTY OF MENDOCINOAssessment 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

NAME: PEAR TREE REH LLC ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203 APN/Account No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00 TAX YEAR PROTESTED: 2023 TYPE OF ASSESSMENT: ■ REGULAR □ SUPPLEMENTAL □ OTHER:
APN/ACCOUNT No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00 TAX YEAR PROTESTED: 2023
TAX YEAR PROTESTED: 2023
Type of Assessment: Regul AR Supplemental Other:
THE OF AGGEOGRAPH.
PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016
DATE: 10/24/2024 APPLICANT'S SIGNATURE (Original Required)

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



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

attach hearing evidence to this application.	APPLICATION NUMBER: Clerk Use Only				
1. APPLICANT INFORMATION - PLEASE PENAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSIN	EMAIL ADDRESS				
PEAR TREE REH LLC (CIRE Equity) MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF	P.O. BOX)				
530 B ST #2050					
San Diego	STATE ZIP CODE CA 92101	D <i>F</i>	YTIME TELEPHONE)	ALTERNATE TELEPHO	ONE FAX TELEPHONE ()
2. CONTACT INFORMATION - AGENT, ATTO		TIVE OF A	PPLICANT if ap	plicable - (REPRESEN	TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, M. Glidewell, Christopher; Glidewell, Austin; Tannenbaum, Wa	IIDDLE INITIAL) yne			EMAIL ADDRESS appeals@pivotaltax.com	
COMPANY NAME PIVOTAL TAX SOLUTIONS CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MA	DDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 202 N. Lindsay Rd, Ste. 201					
CITY Mesa	STATE ZIP CODE AZ 85213		YTIME TELEPHONE 480) 634-61	ALTERNATE TELEPHO	FAX TELEPHONE (480)615-0318
AUTHORIZATION OF AGENT The following information must be completed attorney as indicated in the Certification sed applicant is a business entity, the agent's au	l (or attached to the tion, or a spouse othorization must	is application, child, pare be signed b	nt, registered do y an officer or a	ons) unless the agent is omestic partner, or the uthorized employee of	person affected. If the the business.
The person named in Section 2 above is here	eby authorized to	act as my a	gent in this appl	ication, and may inspe ng to this application.	ct assessor's records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EM		trierwise se	TITLE	ng to this application.	DATE
3. PROPERTY IDENTIFICATION INFORMATI					
ASSESSOR'S PARCEL NUMBER O02-200-39-00	ASSESSMENT N			FEE NUMBER	
ACCOUNT NUMBER	TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 205 N Orchard Avenue, Ukiah, CA 95482			DOING BUSINESS AS (DBA), if appropriate		
PROPERTY TYPE 🕁					
☐ SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUPLEX	□ AG	RICULTURAL	□ POSS	SESSORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNI	TS	□ MA	NUFACTURED	HOME □ VACA	ANT LAND
COMMERCIAL/INDUSTRIAL		ATER CRAFT	ER CRAFT		
☐ BUSINESS PERSONAL PROPERTY/FIXTUR	RES	□ от	HER:		
4. VALUE	A. VALUE ON	ROLL	B. APPLICAN	T'S OPINION OF VALUE	C. APPEALS BOARD USE ON
LAND	1,228,854			700,400	
IMPROVEMENTS/STRUCTURES	2,545,5	2,545,548		1,450,900	
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS				The state of the s	
TREES & VINES			100		
OTHER					
TOTAL	3,774,4	02	2	2,151,300	
PENALTIES (amount or percent)					

BOE-305-AH (P2 REV. 08 (01-15) 5. TYPE OF ASSESSMENT BEING APPEALED Check only one.	See instructions for filing no	riods
DECLIAR ACCECCATAIT VALUE AS OF IANHARY 1 OF		nous
	THE CONNENT TEAM	
☐ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR		
		□ DENALTY ASSESSMENT
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CAL *DATE OF NOTICE: **ROLL YEAR		_ FENALTI ASSESSMENT
*Must attach copy of notice or bill, where applicable **	 Each roll year requires a sepa	arate application
6. REASON FOR FILING APPEAL (FACTS) See ins	tructions before completing t	his section.
If you are uncertain of which item to check, please check "I. OTHER" The reasons that I rely upon to support requested changes in value a	and provide a brief explanation re as follows:	of your reasons for filing this application.
A. DECLINE IN VALUE	1 of the autropt year	
☑ The assessor's roll value exceeds the market value as of Jab. B. CHANGE IN OWNERSHIP	anuary i of the current year.	
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	<u> </u>	
 2. Base year value for the completed new construction esta 	ablished on the date of	is incorrect.
3. Value of construction in progress on January 1 is incorre	ct.	
D. CALAMITY REASSESSMENT		
Assessor's reduced value is incorrect for property damaged		d/a s first was a supported more than you
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's	value of personal property and	d/or fixtures exceeds market value.
1. All personal property/fixtures.2. Only a portion of the personal property/fixtures. Attach defends	escription of those items	
F. PENALTY ASSESSMENT	sacription of those items.	
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 appear	ed, and your opinion of value.
 1. Amount of escape assessment is incorrect. 2. Assessment of other property of the assessee at the local 	ation is incorrect	
I. OTHER	Allori is incorrect.	
Explanation (attach sheet if necessary)		
7. WRITTEN FINDINGS OF FACTS (\$ per)		
☐ Are requested.		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND	See instructions.	
Yes No		
CERTIF	FICATION	
I certify (or declare) under penalty of perjury under the laws of the State	e of California that the foregoin	g and all information hereon, including any
accompanying statements or documents, is true, correct, and complete property or the person affected (i.e., a person having a direct economic	to the best of my knowledge ar	nd belief and that I am (1) the owner of the s on that property – "The Applicanf"), (2) an
agent authorized by the applicant under item 2 of this application, or (3	3) an attorney licensed to practi	ice law in the State of California, State Bar
Number, who has been retained by the applicant	and has been authorized by the	at person to file this application.
SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
NAME (Please Prieth)	Mesa, AZ	110/23/23
Chaunna (mith		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
OWNER & AGENT - ATTORNEY - SPOUSE - REGISTERED	DOMESTIC PARTNER - CHILI	D 🗆 PARENT 🗆 PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE		



Agency Authorization

Property Tax Matters - 2023

This will serve as formal authorization and notification by Pear Tree Retail I, LLC, Pear Tree REH LLC, Convoy Roseville LLC & Roseville PH LLC, 2621 Hall Avenue LLC, National City NNN LLC, 606 W. Troy LLC, Wood Village REH LLC, Wood Village SE I LLC and any associated business entities (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals with the assessor's office, treasurer's office and/or any other relevant government offices or agencies.

Furthermore, Pivotal *is given* authority to review, request and obtain copies of any and all information (including appraisal records, tax bills and other pertinent information) held by the Assessor, Treasurer, or any other governmental office or agency.

A photographic copy and/or a facsimile copy of this authorization are deemed to be the equivalent of the original authorization and may be used as such. This authorization will remain in effect until revoked by letter and signed by a corporate officer. Pivotal will provide Client with copies of appeals when required.

Authorized and Certified by Client:

Signature:

Josh Volen

_Date: March 31, 2023

Name/Title: <u>Joshua Volen / Co-Managing Member</u> Phone: <u>858-367-5901</u> (Corporate Officer)

Pivotal Lead Agent: <u>Christopher Glidewell / 480-634-6169</u>

Pivotal Tax Solutions, LLC 202 North Lindsay Road, Suite 201 Mesa, AZ 85213

(480) 634-6169 - Phone (480) 615-0318 - Fax Appeals@Pivotaltax.com

BEVERLY HILLS



Schedule A

These properties are either Owned, Occupied, and/or Controlled by Client.

State	County	Parcel #	Property	Address	Owner
AZ	Maricopa	101-14-011-C	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-011-D	2735 -2755 S 99th Ave/Lower Buckeye Rd	9870 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-012	2735 -2755 S 99th Ave/Lower Buckeye Rd	9820 W LOWER BUCKEYE RD	PECAN REH LLC
AZ	Maricopa	101-14-014	2735 -2755 S 99th Ave/Lower Buckeye Rd	2735 S 99TH AVE	PECAN REH
AZ	Maricopa	101-14-015	2735 -2755 S 99th Ave/Lower Buckeye Rd	2755 S 99TH AVE	PECAN REH
AZ	Maricopa	101-14-016	2735 -2755 S 99th Ave/Lower Buckeye Rd	9860 W LOWER BUCKEYE RD	PECAN REH
AZ	Maricopa	104-05-021	Reddy Ice	5925 W VAN BUREN ST	CIRE 1031 I LLC
AZ	Maricopa	133-34-006-R	Valley Plaza	3115 S MCCLINTOCK DR	VALLEY PLAZA REH LLC
AZ	Maricopa	133-34-006-S	Valley Plaza	1844 E SOUTHERN AVE	VALLEY PLAZA REH LLC
AZ	Maricopa	142-55-001-J	142-55-001J		Park West Retail I LLC
AZ	Maricopa	142-55-760	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-761	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-762	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-763	Park West	9780 W Northern Ave	Park West Retail I LLC
AZ	Maricopa	142-55-764	Park West	9780 W Northern Ave	Park West Retail I LLC
ΑZ	Maricopa	142-55-765	Park West	9780 W Northern Ave	Park West Retail I LLC

BEVERLY HILLS



CA	Mendocino	002-200-2900	E Perkins Street	534 E Perkins Street	Pear Tree Retail I, LLC
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CA	San Diego	165-362-23-00	3300 Vista Way	3300 VISTA WAY	319 W LOKEY LLC / 6262

www.CIREequity.com

BEVERLY HILLS

SAN DIEGO



October 24, 2023

NOV 8 '23 AM7:36 REC'D BOARD OF SUPERVI

To Whom It May Concern,

This letter is to advise you that our mailing address will be changing as of November 1, 2023. Please update your records to reflect our new mailing address and begin directing all correspondence mailed on or after November 1, 2023 to the below address:

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Our telephone number and email address will remain the same.

Phone: 480-634-6169

Email: Appeals@pivotaltax.com

Should have any questions, please do not hesitate to contact us at the contact information above.

Sincerely,

Courtney Simmons Administrative Senior Manager



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

FAX: (707) 463-7237

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Application Number(s): 23-0016 Parcel Number(s): 0022003900 Applicant: Pear Tree Reh, LLC (CIRE Equity)
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Applicant's Name (please print) Tiffanu Barrett Agent's Name (please print)
Applicant's Signature Agent's Signature

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FAX: (707) 463-7237

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

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Applicant:

Pear Tree Reh, LLC (CIRE Equity)

Address:

530 B ST STE 2050

San Diego, CA 92101

APN/Account #:

0022003900

Tax Year Protested:

2022

Appeal Roll Type:

Regular

Application/Case #:

23-0016

Date: 4/4/24

Applicant's Signature (Original Required)

Westy De



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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing	Date/	Time:	10/28/2024	9am
---------	-------	-------	------------	-----

Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0016 Parcel Number(s): 0022003900 Applicant: Pear Tree Reh, LLC (CIR	E Equity)			
/	Please check one of the items shown below.			
(\(\) I will be present on the sched	luled hearing date.			
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	turn the form, then the Assessor will not be required to be prepared to should the applicant appear on the date of the hearing.			
Applicant's Name (please print)	Agent's Name (please print)			
Applicant's Signature	Agent's Signature			

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2024



COUNTY OF MENDOCINOAssessment 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

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

Mendocino County Executive Office

501 Low Gap Road, Room 1010

Ukiah, CA. 95482

Attn: Atlas Pearson, Senior Deputy Clerk of the Board

I hereby request a withdrawal of the following application(s) for changed assessment: (To be completed by Applicant)				
NAME: PEAR TREE REH LLC				
ADDRESS: 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203				
APN/Account No.: 002-200-29-00, 002-200-30-00, 002-200-34-00, 002-200-39-00				
TAX YEAR PROTESTED: 2023				
TYPE OF ASSESSMENT: REGULAR SUPPLEMENTAL OTHER:				
PROTEST/APPLICATION No.: 23-0014, 23-0013, 23-0015, 23-0016				
DATE: 10/24/2024 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.

1. APPLICANT INFORMATION - PLEASE PRINT



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

FC RANGER RE MOUNTAIN VIEW	LIVIAIL ADDITESS			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR F 900 19th Street NW, 8th Floor	O. BOX)			
CITY Washington	STATE ZIP CODE DC 20006	DAYTIME TELEPHON	E ALTERNATE TELEPHON	E FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, ATTO	RNEY, OR RELATIVE OF	APPLICANT if a	applicable - (REPRESENT	TATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, M Matt Selling	IDDLE INITIAL)		EMAIL ADDRESS PTSConsulting@rya	n com
COMPANY NAME			i 1000iisuiting@iya	II.COIII
Ryan, LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MI	DDI F INITIAL)			
CONTACT PERSON IF OTHER THAN ABOVE (LAST, PIRST, WIL	DDLE INTTIAL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)		× 1,177		
Post Office Box 4549				
CITY Carlsbad	STATE ZIP CODE CA 92018	(720)524-0022	IE ALTERNATE TELEPHON	FAX TELEPHONE
AUTHORIZATION OF AGENT The following information must be completed attorney as indicated in the Certification sec applicant is a business entity, the agent's au The person named in Section 2 above is here	(or attached to this applic tion, or a spouse, child, p thorization must be signe by authorized to act as m	earent, registered ed by an officer or ny agent in this ap	ctions) unless the agent is domestic partner, or the p authorized employee of to plication, and may inspec	person affected. If the he business.
enter in stipulation a	greements, and otherwise PLOYEE	TITLE	ating to this application.	DATE
ASSESSOR'S PARCEL NUMBER 003-471-31-00 ACCOUNT NUMBER	ASSESSMENT NUMBER TAX BILL NUMBER		FEE NUMBER	
PROPERTY ADDRESS OR LOCATION	IAX BILL NUMBER		DOING BUSINESS AS (D	BA), if appropriate
1343 S Dora St , Ukiah				
PROPERTY TYPE 🔟				
□ SINGLE-FAMILY / CONDOMINIUM / TOWN	HOUSE / DUPLEX	AGRICULTURAL	_ POSS	ESSORY INTEREST
□ MULTI-FAMILY/APARTMENTS: NO. OF UNI	TS	MANUFACTURE	D HOME UACA	NT LAND
☑ COMMERCIAL/INDUSTRIAL		WATER CRAFT	□ AIRCR	RAFT
☐ BUSINESS PERSONAL PROPERTY/FIXTURE	RES 🗆	OTHER:		
4. VALUE	A. VALUE ON ROLL		ANT'S OPINION OF VALUE	C. APPEALS BOARD USE ON
LAND		70,406	\$435,203	
IMPROVEMENTS/STRUCTURES	\$4,739,593		\$2,369,796	
FIXTURES				
PERSONAL PROPERTY (see instructions)				
MINERAL RIGHTS				
TREES & VINES				
OTHER	\$14	10,232	\$70,116	
TOTAL	\$5,75	50,231	\$2,875,116	
PENALTIES (amount or percent)				

BOE-305-AH (P2 REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED Die Check only one		periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF	THE CURRENT YEAR	
SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR		year in the second
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CA *DATE OF NOTICE: **ROLL YEAR		☐ PENALTY ASSESSMENT
NOEE 12/1	R: *Each roll year requires a se	narate application
	structions before completing	
If you are uncertain of which item to check, please check "I. OTHER' The reasons that I rely upon to support requested changes in value at A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of an account of the change in ownership occurred on the date of	" and provide a brief explanation are as follows: January 1 of the current year.	on of your reasons for filing this application.
2. Base year value for the change in ownership establishe		is incorrect.
C. NEW CONSTRUCTION		
1. No new construction occurred on the date of		
2. Base year value for the completed new construction est	ablished on the date of	is incorrect.
☐ 3. Value of construction in progress on January 1 is incorredD. CALAMITY REASSESSMENT		
☐ Assessor's reduced value is incorrect for property damage E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's		nd/or fixtures exceeds market value.
1. All personal property/fixtures. 2. Only a partial of the personal property/fixtures. Attach a	logarintian of these items	
2. Only a portion of the personal property/fixtures. Attach of F. PENALTY ASSESSMENT	lescription of those items.	
Penalty assessment is not justified.		
G. CLASSIFICATION/ALLOCATION ☐ 1. Classification of property is incorrect. ☐ 2. Allocation of value of property is incorrect (e.g., betweer H. APPEAL AFTER AN AUDIT. Must include description of each ☐ 1. Amount of escape assessment is incorrect.		aled, and your opinion of value.
☐ 2. Assessment of other property of the assessee at the loc	ation 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 Yes No	See instructions.	
CERTI	FICATION	
I certify (or declare) under penalty of perjury under the laws of the State accompanying statements or documents, is true, correct, and complete property or the person affected (i.e., a person having a direct economic agent authorized by the applicant under item 2 of this application, or (Number, who has been retained by the applicant	to the best of my knowledge a interest in the payment of taxe 3) an attorney licensed to prac	and belief and that I am (1) the owner of the es on that property – "The Applicant"), (2) an tice law in the State of California, State Ba
SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application) NAME (Please Print)	SIGNED AT (CITY, STATE) Oakland, CA	DATE 11/30/23
Matt Selling		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
OWNER & AGENT ATTORNEY SPOUSE REGISTERED CORPORATE OFFICER OR DESIGNATED EMPLOYEE	DOMESTIC PARTNER CHII	LD 🗆 PARENT 🗆 PERSON AFFECTED

LETTER OF AUTHORIZATION FOR PROPERTY TAX REPRESENTATION

FC RANGER RE MOUNTAIN VIEW

Property Owner 1343 S Dora St., Mountain View, CA 95482 Subject Property Mendocino County, CA **Jurisdiction and State** 2023,2024 Calendar Years This letter authorizes Ryan, LLC and its affiliate, Ryan Tax Compliance Services, LLC to represent the above-named property as its property tax agent in the jurisdiction and state named above. This authorization includes but is not limited to filing property renditions or returns; signing and filing appeals; examining all property tax records; and, appearances before the assessor, boards of equalization or review, or other governmental agencies responsible for the assessment of property. If there are any questions concerning this authorization, please contact the following: Ryan LLC, Matt Selling, 500 Capitol Mall, Suite 2080, Sacramento CA 95814, 279-205-5807, matt.selling@ryan.com This authorization shall remain effective as long as permitted by law or until revoked in writing by the owner. **Property Owner:** Signature Title Phone Number I certify that the signature above is a true and correct signature provided as a duly appointed officer or authorized employee of the above referenced company. If a copy of this form is being submitted, I will produce the original form with original signature upon request. If a completed application for changed assessment is attached to this authorization, I certify that a copy has been forwarded to applicant named in this application. RYAN, LLC.



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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/29/2024 9am

Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0028 Parcel Number(s): 0034713100 Applicant: FC Ranger Re Mountain	View
	Please check one of the items shown below.
(\checkmark) I will be present on the sched	duled hearing date.
() I wish to postpone or withdra	w my application, and my signed form is attached.
I realize that if I, or my designated a application may be denied for lack o	agent, do not appear at the scheduled hearing time and date, my of appearance.
What Is My Obligation To Provide	Written Notice Of Intent to Appear At Hearing?
the hearing, by so specifying on and	icate his or her intention to appear and present an evidentiary case at returning the Clerk of the Board's Assessment Appeal Hearing Date at least 30 days prior to the hearing date).
	eturn the form; then the Assessor will not be required to be prepared to should the applicant appear on the date of the hearing.
Applicant's Name (please print)	Matt Selling - Manager, Ryan LLC Agent's Name (please print)
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 28, 2024



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

FAX: (707) 463-7237

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing	Date/1	Time:	4/29/	2024	Gam
пеанни	Date/	illie.	4/23/	ZUZ4	Jaili

Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0028 Parcel Number(s): 0034713100

Applicant: FC Ranger Re Mountain View

Please check	k one of the items shown below.
() I will be present on the scheduled heari	ng date.
(<u> </u>	cation, and my signed form is attached.
I realize that if I, or my designated agent, do no application may be denied for lack of appearar	ot appear at the scheduled hearing time and date, my
What Is My Obligation To Provide Written No	otice Of Intent to Appear At Hearing?
The applicant must affirmatively indicate his or the hearing, by so specifying on and returning Confirmation Notice (to be received at least 30	ther intention to appear and present an evidentiary case at the Clerk of the Board's Assessment Appeal Hearing Date days prior to the hearing date).
If the applicant does not so timely return the fo present a case on the hearing date, should the	rm, then the Assessor will not be required to be prepared to applicant appear on the date of the hearing.
Applicant's Name (please print)	Andrew Lauter - Senior Manager, Ryan LLC Agent's Name (please print)
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 28, 2024



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

FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

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

Applicant:	FC Ranger Re Mountain View
Address:	900 19th Street NW, 8th Floor
	Washington, DC 20006

APN/Account #: 0034713100

2022 Tax Year Protested: Appeal Roll Type: Regular Application/Case #: 23-0028

aletato Date: __ 4/25/24

Applicant's Signature (Original Required)



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

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 10/28/2024 9am

Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0028 Parcel Number(s): 0034713100

Applicant: FC Ranger Re Mountain View

Please che	eck one of the items shown below.
() I will be present on the scheduled hea	aring date.
() I wish to postpone or withdraw my app	plication, and my signed form is attached.
I realize that if I, or my designated agent, do application may be denied for lack of appears	not appear at the scheduled hearing time and date, my ance.
What Is My Obligation To Provide Written	Notice Of Intent to Appear At Hearing?
	or her intention to appear and present an evidentiary case at g the Clerk of the Board's Assessment Appeal Hearing Date 30 days prior to the hearing date).
	form, then the Assessor will not be required to be prepared to he applicant appear on the date of the hearing.
•	Andrew Lauter
Applicant's Name (please print)	Agent's Name (please print)
	Carlothut
Applicant's Signature	Agent's Signature

Please Return This Notice in the Envelope Provided to the Clerk of the Board By October 2, 2024



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:	FC Ranger Re Mountain View	
Address:	900 19th Street NW, 8th Floor	

Washington, DC 20006

APN/Account #: 0034713100

Tax Year Protested: 2022
Appeal Roll Type: Regular

Application/Case #: 23-0028

Applicant's Signature (Original Required)



5545 - MENDOCINO

LETTER OF AUTHORIZATION FOR PROPERTY TAX REPRESENTATION

Oreilly Auto Enterpri	ses LLC			
Property Owner			× 1	
007-130-05-00				
Subject Property			A CONTRACTOR OF THE CONTRACTOR	
Mendocino County; C	A			
Jurisdiction and State				
2022, 2023, 2024				
Calendar Years				
This letter authorizes Ry the above-named proper authorization includes by appeals; examining all p equalization or review, o	rty as its property ta ut is not limited to: fil property tax records; or other governments	x agent in the juri ling property rend and, appearance al agencies respo	sdiction and state ditions or returns; s as before the asse ansible for the asse	named above. This signing and filing ssor, boards of essment of property.
If there are any question Andrew Lauter, (916) 4				
This authorization shall rowner. Property Owner:	remain effective as I	long as permitted	by law or until rev	roked in writing by the
Signature		Printed Name	Macris	Date
GE TAY	Sugar		(417) 829	5790
Title	Soperis	0.	Phone Number	0110
I certify that the signature authorized employee of produce the original form assessment is attached named in this application	the above reference n with original signa I to this authorizatio	ed company. If a culture upon reques	copy of this form is t. If a completed a	s being submitted, I wil application for changed
RYAN, LLC. By: Cally tut	>	Date:1	1/21/23	
OReilly Auto Enterpris	ses, LLC			

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



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

continuance of the hearing or denial of the appeal. Do not APPLICATION NUMBER: Clerk Use Only attach hearing evidence to this application. 23-0025 1. APPLICANT INFORMATION - PLEASE PRINT NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, O EMAIL ADDRESS .). BUSINESS, OR TRUST NAME Oreilly Auto Enterprises LLC MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) 233 South Patterson Ave, PO Box 1156 STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE Springfield MO 65802 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL) EMAIL ADDRESS PTSConsulting@ryan.com NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) Andrew Lauter COMPANY NAME Ryan, LLC CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL) MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) Post Office Box 4549 DAYTIME TELEPHONE ALTERNATE TELEPHONE CITY STATE ZIP CODE FAX TELEPHONE Carlsbad 916.414.0400 92018 **AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED** \times 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 DATE 3. PROPERTY IDENTIFICATION INFORMATION ☐ YES ⋈ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner? ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER 007-130-05-00 01 ACCOUNT NUMBER TAX BILL NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate 1590 S Main Street, Willits PROPERTY TYPE ☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX □ POSSESSORY INTEREST ☐ AGRICULTURAL ☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS MANUFACTURED HOME □ VACANT LAND 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 \$849,054 \$424,527 \$984,220 IMPROVEMENTS/STRUCTURES \$492,110 **FIXTURES** PERSONAL PROPERTY (see instructions)

\$1,833,274

PENALTIES (amount or percent)

TOTAL

MINERAL RIGHTS
TREES & VINES
OTHER

\$916,637

BOE-305-AH (P2 REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED W Check only one.		periods
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF	THE CURRENT YEAR	
☐ SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CAL		☐ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR *Must attach copy of notice or bill, where applicable **		
	Each roll year requires a se	
6. REASON FOR FILING APPEAL (FACTS) If you are uncertain of which item to check, please check "I. OTHER" The reasons that I rely upon to support requested changes in value at A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of Jac.	re as follows:	on of your reasons for filing this application
B. CHANGE IN OWNERSHIP	indary i of the current year	
1. No change in ownership occurred on the date of		
2. Base year value for the change in ownership established		is incorrect
C. NEW CONSTRUCTION	on the date of	is incorrect.
1. No new construction occurred on the date of		
2. Base year value for the completed new construction esta		is incorrect
☐ 3. Value of construction in progress on January 1 is incorred		is incorrect.
D. CALAMITY REASSESSMENT	l.	
Assessor's reduced value is incorrect for property damaged	by misfortune or calamity	
E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's v		and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.		
 2. Only a portion of the personal property/fixtures. Attach de 	escription 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., betweenH. APPEAL AFTER AN AUDIT. Must include description of each p		alad, and your opinion of value
1. Amount of escape assessment is incorrect.	roperty, issues being appe	aled, and your opinion of value.
☐ 2. Assessment of other property of the assessee at the loca	tion is incorrect	
I. OTHER	tion is incorrect.	
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	oce manachons.	
<u> </u>		
CERTIF	CATION	
I certify (or declare) under penalty of perjury under the laws of the State		ing and all information hereon, including a
accompanying statements or documents, is true, correct, and complete		
property or the person affected (i.e., a person having a direct economic i		
agent authorized by the applicant under item 2 of this application, or (3, Number, who has been retained by the applicant		
		DATE /
SIGNATURE: (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE) Oakland, CA	11/25/202
NAME (Please Print)		/
Andrew Lauter		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
□ OWNER 🗷 AGENT □ ATTORNEY □ SPOUSE □ REGISTERED [OMESTIC PARTNER - CHI	LD PARENT PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE		



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

ASSESSMENT APPEAL HEARING DATE CONFIRMATION NOTICE

Hearing Date/Time: 4/29/2024 9am

Location: COUNTY ADMINISTRATION CENTER

Application Number(s): 23-0025 Parcel Number(s): 007130050001 Applicant: Oreilly Enterprises LLC

Applicant's Signature

Applicant: Oreilly Enterprises LLC	
	Please check one of the items shown below.
() I will be present on the sche	
() I wish to postpone or withdr	aw my application, and my signed form is attached.
I realize that if I, or my designated application may be denied for lack	agent, do not appear at the scheduled hearing time and date, my of appearance.
What Is My Obligation To Provide	Written Notice Of Intent to Appear At Hearing?
the hearing, by so specifying on an	dicate his or her intention to appear and present an evidentiary case at a returning the Clerk of the Board's Assessment Appeal Hearing Date d at least 30 days prior to the hearing date).
	return the form, then the Assessor will not be required to be prepared to e, should the applicant appear on the date of the hearing.
Applicant's Name (please print)	Andre Laver-Ryan LLC
()	Andray Laver - Ryan LLC Agent's Name (please print) Andray Laver - Ryan LLC Apple Apple 194124

Please Return This Notice in the Envelope Provided to the Clerk of the Board By March 28, 2024



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441

FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

Applicant:

Oreilly Enterprises LLC

Address:

233 South Patterson Ave

Springfield, MO 65802

APN/Account #:

007130050001

Tax Year Protested:

2022

Appeal Roll Type:

Regular

Application/Case #:

23-0025

Date: 4/2/24

Applicant's Signature (Original Required)

STIPULATION MENDOCINO COUNTY BOARD OF EQUALIZATION

Reduction in Assessment Tax Year

Pursuant to Section 1607 of the Revenue and Taxation Code, Rule 316(a) of the California Administrative Code, and Rule 17(a) of Resolution 74-271 of the Mendocino County Board of Supervisors, sitting as the County Board of Equalization, it is hereby STIPULATED as follows:

O'Reilly Auto Enterprises LLC has/have properly and timely filed an application (Number 23-0025) for reduction in assessment for the 2023-2024 regular/supplemental tax year on the property
described by the following Assessor's parcel numbers (the assessments for which being enrolled in the
Mendocino County secured/unsecured assessment roll): Assessor's Parcel Number: 007-130-05-00
The full value of the above-described property is reduced to: <u>Land:</u> \$625,000 <u>Improvements:</u> \$735,000 TOTAL: \$1,360,000
(*Includes 10% penalty per SEC 463 R&T Code.)
The facts upon which the aforesaid reduction in value is premised are: Additional information provided by taxpayer warranted reduction.
This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statue and rules
s written stipulation is executed on the day of October at, California.
Cultura
Applicant/Authorized Agent
COUNTY OF MENDOCINO
Katrina Bartolomie, Assessor



SARA PIERCE

Acting Auditor-Controller/Treas.-Tax Collector 501 Low Gap Rd, Room 1060 Ukiah, CA 95482

www.mendocinocounty.gov/ttc

MENDOCINO COUNTY SUPPLEMENTAL TAX STATEMENT

SUPPLEMENTAL TAX BILL FOR FISCAL YEAR 2022 - 2023

BILL TYPE: SECURED

STATEMENT DATE: 5/31/2024

This bill is in addition to taxes normally billed on the parcel.

PROPERTY INFORMATION

BILL NUMBER: 1600253

253 TAX RATE AREA: 153012

PARCEL NUMBER: 0950200401

LOCATION: 5200 BLUE LAKE RD

SEE REVERSE FOR IMPORTANT INFORMATION

MasterCout







CREDIT CARD OR ELECTRONIC CHECK

PAYMENT

MARK L BLUMENFELD 461 S MAIN ST WILLITS CA 95490

Date of New Ownership

or New Construction Completed:

09/08/2022

Billing Period:

09/08 - 06/30

Proration Factor:

0.75

Date Assessor's Notice

Mailed:

01/16/2024

COUNTY VALUES AND EXEMPTIONS

Land Improvements

	Land	Improvements	Total
New Base Value Less: Value on Original Roll	65,000.00 27,181.00		310,000.00 152,944.00
Amount of Supplemental Assessment Less: Homeowners' Exemption Less: Other Exemptions	37,819.00	119,237.00	157,056.00
	Ne	t Assessed Value	157,056.00

Taxing Agency	Tax Rate	Net Assessed Value	Proration Factor	Tax Amount
County Wide Base Tax	1.000	157,056.00	0.75	\$1,177.91
Mendocino-Lake CC Bond	0.024	157,056.00	0.75	\$28.27
Willits Unified Bond	0.048	157,056.00	0.75	\$56.54
Total	1.072		V. Tarana	\$1,262.72

TELEPHONE NUMBERS

Tax Collection
Address Change

(707) 234-6875 (707) 234-6800

Exemptions

(707) 234-6801

Assessed Values Tax Rates (707) 234-6800 (707) 234-6859

Personal Property

(707) 234-6815

DUE AND PAYABLE ON 05/31/2024

1ST INSTALLMENT 631.36

2ND INSTALLMENT 631.36

TOTAL TAXES

BOE-305-AH (P1) REV. 08 (01-15)

ASSESSMENT APPEAL APPLICATION

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



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

continuance of the hearing or denial of the appeal. Do not **APPLICATION NUMBER: Clerk Use Only** attach hearing evidence to this application. 24-0005 1. APPLICANT INFORMATION - PLEASE PRINT EMAIL ADDRESS DLE INITIAL), BUSINESS, OR TRUST NAME BLUMENFELD, MARK L. MARK@WILLITSCPA.COM MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) $461\,S.~MAIN~STREET$ DAYTIME TELEPHONE | ALTERNATE TELEPHONE | FAX TELEPHONE | (707) 459-4205 | (707) 272-8794 | (707) 459-3240 ZIP CODE 95490 STATE CITY WILLITS CA 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 INTITAL) 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 DATE 3. PROPERTY IDENTIFICATION INFORMATION ☐ YES ■ NO Is this property a single-family dwelling that is occupied as the principal place of residence by the owner? ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL ASSESSOR'S PARCEL NUMBER ASSESSMENT NUMBER FEE NUMBER 0950200401 ACCOUNT NUMBER TAX BILL NUMBER 1600253 PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate 5200 BLUE LAKE ROAD PROPERTY TYPE [♥] □ POSSESSORY INTEREST SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL □ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _ MANUFACTURED HOME □ VACANT LAND WATER CRAFT ☐ AIRCRAFT □ COMMERCIAL/INDUSTRIAL □ BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: A, VALUE ON ROLL B. APPLICANT'S OPINION OF VALUE 4. VALUE C. APPEALS BOARD USE ONLY LAND 65,000 25,000 IMPROVEMENTS/STRUCTURES 245,000 200,000 **FIXTURES** PERSONAL PROPERTY (see instructions) MINERAL RIGHTS TREES & VINES OTHER

225,000

310,000

TOTAL

PENALTIES (amount or percent)

BOE-305-AH (P2 REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED 1 Check only one.	See instructions for filing p	periods
☐ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF T	HE CURRENT YEAR	
■ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: 5/31/2024 ROLL YEAR:	09/08/22-6/30/2023	
	MITY REASSESSMENT	☐ PENALTY ASSESSMENT
	ach roll year requires a se	parate application
6. REASON FOR FILING APPEAL (FACTS) If you are uncertain of which item to check, please check "I. OTHER" a The reasons that I rely upon to support requested changes in value and A. DECLINE IN VALUE The assessor's roll value exceeds the market value as of James B. CHANGE IN OWNERSHIP 1. No change in ownership occurred on the date of 2. Base year value for the change in ownership established C. NEW CONSTRUCTION 1. No new construction occurred on the date of	nuctions before completing and provide a brief explanation as follows: nuary 1 of the current year on the date of 9/8/2022	this section. on of your reasons for filing this application.
 □ 2. Base year value for the completed new construction estate □ 3. Value of construction in progress on January 1 is incorrect D. CALAMITY REASSESSMENT □ Assessor's reduced value is incorrect for property damaged E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's v □ 1. All personal property/fixtures. □ 2. Only a portion of the personal property/fixtures. Attach de 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 I H. APPEAL AFTER AN AUDIT. Must include description of each p □ 1. Amount of escape assessment is incorrect. 	t. by misfortune or calamity. alue of personal property a scription of those items. and and improvements).	and/or fixtures exceeds market value.
2. Assessment of other property of the assessee at the local OTHER	ion is incorrect.	
☐ Explanation (attach sheet if necessary)		
7. WRITTEN FINDINGS OF FACTS (\$) Are requested. Are not requested.		
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND Yes No	See instructions.	
CERTIFI	CATION	
I certify (or declare) under penalty of perjury under the laws of the State accompanying statements or documents, is true, correct, and complete to property or the person affected (i.e., a person having a direct economic is agent authorized by the applicant under item 2 of this application, or (3) Number, who has been retained by the applicant of the state of	of California that the forego to the best of my knowledge nterest in the payment of tax an attorney licensed to pra	and belief and that I am (1) the owner of th es on that property – "The Applicant"), (2) a ctice law in the State of California, State Ba
SIGNATURE: (456 Bitus Pen - Original signature regulfed on paper-filed application)	SIGNED AT (CITY, STATE) WILLITS, CALIF	DATE 6/11/2024
MARK L BLUMENFELD, CPA		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1) OWNER GAGENT ATTORNEY SPOUSE REGISTERED CORPORATE OFFICER OR DESIGNATED EMPLOYEE	OMESTIC PARTNER 🗆 CHI	LD □ PARENT □ PERSON AFFECTED



501 Low Gap Road, Room 1010 Ukiah, CA 95482

Telephone: (707) 463-4441

FAX: (707) 463-7237

ASSESSMENT APPEAL APPLICATION POSTPONEMENT

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

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

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

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

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

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

Applicant: Blumenfeld, Mark L.

Address: 461 S. Main Street

Willits, CA 95490

0950200401 APN/Account #:

Tax Year Protested: 2022

Appeal Roll Type: Supplemental

24-0005 Application/Case #:

Date: 9 24 2024

Applicant's Signature (Original Required)

OCT 1'24 AM9:47 REC'D BOARD OF SUPERVI



DARCIE ANTLE
Chief Executive Officer/
Clerk of the Board

CHARLOTTE E. SCOTT 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 – July 15, 2024

BEFORE THE ASSESSMNET 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: Chair MaryEllen Shepherd; Vice- Chair Richard Selzer; and Member Leland Kraemer.

Staff Present: Charlotte Scott, 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 PROPER NOTICE OF PUBLIC HEARING

Lillian Bearden, Deputy Clerk of the Board/ Clerk of the Board of Equalization, announced that proper notice had been established.

1c) ELECTION OF CHAIR AND VICE-CHAIR

Presenter/s: Member Selzer.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board nominates and elect's member Richard Selzer as Chair and Member Maryellen Shepherd as Vice-Chair of the Mendocino County Assessment Appeals Board for the 2024-2025 calendar. The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 - None

Absent: 1 – Member Shepherd

1D) ADOPTION OF 2024-25 BOARD OF EQUALIZATION LOCAL PROPERTY TAX RULES

Presenter: Member Selzer.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board adopts the 2024-25 Board of Equalization Local Property Tax rules.

The motion carried by the following vote:

Aye: 2 – Member Selzer, and Member Kraemer

No: 0 - None

Absent: 1 - Member Shepherd

1E) ADOPTION OF 2024-25 MASTER MEETING SCHEDULE

Presenter: Member Selzer.

Public Comment: None.

Board Action: Upon motion by Member Kraemer, seconded by Member Selzer, IT IS ORDERED that the Assessment Appeals Board adopts the 2024-25 Master Meeting Schedule. The motion carried by the following vote:

Aye: 2 - Member Selzer, and Member Kraemer

No: 0 - None

Absent: 1 - Member Shepherd

1F) CONFIRM AGENDA AMENDMENTS

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

1g) ANNOUNCE ORDER OF PROCEEDINGS

None.

AGENDA ITEM NO. 2 - CLOSED SESSION

Presenter: Member Selzer.

Public Comment: None.

THE ASSESSMENT APPEALS BOARD ADJOURNED TO CLOSED SESSION AT 9:05 A.M.

2A) Case # 23-0029 Navarro General Store, LLC: Determination of Matters Taken Under Submission During April 29, 2024, AAB Meeting, (Cal. Gov. § 7927.705, Cal. Board of Equalization, Rule 325)

THE ASSESSMENT APPEALS BOARD RECONVINED IN OPEN SESSION AT 9:47 A.M.

AGENDA ITEM NO. 2 - REPORT OUT OF CLOSED SESSION

Board Action: The Assessment Appeals Board approves the findings of fact for Case 23-0029 and directs the Clerk to issue the notice of decision to the applicant. The Board finds the capitalization of income approach is the preferred method and based on the fair rental value of the residential/business property using a capitalization rate of 5.62, lending out a value of \$470,292, and agrees with the escaped assessment of \$48,090, determined by the Assessor, for a total assessed value of \$558,826.

AGENDA ITEM NO. 3 – OTHER BUSINESS

3A) APPROVAL OF MINUTES OF THE APRIL 29, 2024 MEETING

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 April 29, 2024 regular meeting. The motion carried by the following vote:

Aye: 2 - Member Selzer, and Member Kraemer

No: 0 - None

Absent: 1 – Member Shepherd

3B) PUBLIC EXPRESSION

None.

3c) MATTERS FROM STAFF

None.

3D) ANNOUNCEMENTS

None.

3E) CONFIRM NEXT DATE OF MEETING

Presenter/s: Lillian Bearden, Deputy Clerk of the Board/Clerk of the Board of Equalization confirmed the next meeting date is October 28, 2024.

3F) ADJORNMENT

THERE BEING NOTHING FURTHER TO COME BEFORE THE BOARD, THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD ADJOURNED AT 9:52 A.M.

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

Richard Selzer, Chair