

CARMEL J. ANGEL  
Chief Executive Officer  
Clerk of the Board



COUNTY OF MENDOCINO  
BOARD OF SUPERVISORS

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

December 21, 2016

Karen Guthrie  
5252 Highcrest Dr  
Cameron Park, CA 95682

Re: Assessment Appeal Application Received

Dear Karen Guthrie:

The Executive Office has received and accepted an Assessment Appeal Application filed relative to your property assessment. Application number 16-055 has been assigned to your application for Assessor's Parcel Number 069-171-4200.

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Nicole French".

Nicole French  
Deputy Clerk of the Board II

C:

**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

2016 NOV 29 PM 1 43

**APPLICATION NUMBER: Clerk Use Only**

EMAIL ADDRESS

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

KAREN GUTHRIE, GUTHRIE FAMILY TRUST

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

5252 HIGHWAY DRIVE

CITY

CAMERON PARK

STATE

CA

ZIP CODE

95682

DAYTIME TELEPHONE

(530) 709-2540

ALTERNATE TELEPHONE

( )

FAX TELEPHONE

( )

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

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

EMAIL ADDRESS

COMPANY NAME

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

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

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

( )

ALTERNATE TELEPHONE

( )

FAX TELEPHONE

( )

**AUTHORIZATION OF AGENT**☐ **AUTHORIZATION ATTACHED**

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

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

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

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER

069-171-4200

ASSESSMENT NUMBER

32404

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

33045 LAFOR LANE, FORT BRAGG

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE** ☒☒ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_☐ MANUFACTURED HOME☐ VACANT LAND☐ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: \_\_\_\_\_**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

100,000

200,000

IMPROVEMENTS/STRUCTURES

355,000

355,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES &amp; VINES

OTHER

TOTAL

755,000

555,000

PENALTIES (amount or percent)

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**5. TYPE OF ASSESSMENT BEING APPEALED** ☒ Check only one. See instructions for filing periods☒ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR☐ SUPPLEMENTAL ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ ROLL YEAR: \_\_\_\_\_

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

\*DATE OF NOTICE: \_\_\_\_\_ \*\*ROLL YEAR: \_\_\_\_\_

\*Must attach copy of notice or bill, where applicable

\*\*Each roll year requires a separate application

**6. REASON FOR FILING APPEAL (FACTS)**

See instructions before completing this section.

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

**A. DECLINE IN VALUE**☒ The assessor's roll value exceeds the market value as of January 1 of the current year.**B. CHANGE IN OWNERSHIP**☐ 1. No change in ownership occurred on the date of \_\_\_\_\_.☐ 2. Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.**C. NEW CONSTRUCTION**☐ 1. No new construction occurred on the date of \_\_\_\_\_.☐ 2. Base year value for the completed new construction established on the date of \_\_\_\_\_ is incorrect.☐ 3. Value of construction in progress on January 1 is incorrect.**D. CALAMITY REASSESSMENT**☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.**E. BUSINESS PERSONAL PROPERTY/FIXTURES.** Assessor's value of personal property and/or fixtures exceeds market value.☐ 1. All personal property/fixtures.☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.**F. PENALTY ASSESSMENT**☐ Penalty assessment is not justified.**G. CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary)**7. WRITTEN FINDINGS OF FACTS ( \$ \_\_\_\_\_ per \_\_\_\_\_ )**☐ Are requested. ☐ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** See instructions.☒ Yes ☐ No

2016/2017

See attached letter to Rafael Ortiz dated 11/23/16

**CERTIFICATION**

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

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

KAREN B. GUTHRIE

SIGNED AT (CITY, STATE)

CAMERON PARK, CA

DATE

11/23/16

NAME (Please Print)

KAREN B. GUTHRIE

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

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

RECEIVED

NOV 28 2016

MENDOCINO COUNTY  
ASSESSOR'S OFFICE

November 23, 2016  
5252 Highcrest Drive  
Cameron Park, CA 95682

Mendocino County Assessor's Office  
Attn: Rafael Ortiz  
501 Low Gap Road  
Ukiah, CA 95482

Re: APN 069-171-4200

Dear Mr. Ortiz:

Thank you for providing me with the comparables used to raise the assessment on the above-described property under Proposition 8. I would not have asked to review the comparables but for the fact the assessed land value on my parcel increased by 145% from \$180,000 in 2015/16 to \$400,000. While it is evident that land values are *beginning* to increase since the 2007/2008 recession, they have clearly not recovered.

We wish to appeal the increased assessment for 2016-2017. The properties used to reassess our property are in a 5 to 7 mile range from our parcel and generally lack true comparability. There are a number of dissimilar characteristics.

069-262-57 is a 2.3 acre property with the land assessed at only \$210,000. . While we have four acres, it has no more value than two acres as it cannot be divided. Our previous landowner was prevented from parceling her 8 acres into four properties by the planning department. This left the previous owner with a 2 acre, a 4 acre, and a 2 acre properties. This, of course, reduces the value of four-acre land if it cannot be split.

069-060-16 is a 4.98 acre property with the 5-acre land assessed at \$390,000. There appears to be an error in apportioning only \$300,000 to the improvements given the large complex of buildings on the property. The home is over 2800 square feet with an atrium/sunroom and has a detached workshop of 1300 square feet as well as a separate teahouse. The upgrades include outdoor living spaces. There appear to be major upgrades in this home built in 2002, including granite counters in the chefs kitchen, a traditional Japanese soaking tub and handpainted murals by a world-renowned artist. In addition, the land is covered with redwoods.

069-141-46 is a 1 acre property with the land assessed at \$400,000; This property is in the Ward Avenue development with major infrastructure provided, including underground utilities and a joint septic system. It is on a paved road maintained by the county. It is a two-story home, immediately adjacent to the MacKerricher beach property with an unobstructed ocean view.

Our parcel does not have such amenities. It is on a private, unpaved road maintained by the homeowners. The utilities are above ground and we were required to put in our own environmental septic system. We are set back from the beach area with a two-acre property intervening. A change in planning restrictions precluded us from building a two-story home which both 069-060-16 and 069-161-46.

Please review all the factors and determine whether an adjustment should be made in the assessment. If you have any questions, do not hesitate to contact me at (530) 409-2540 or [karenbguthrie@gmail.com](mailto:karenbguthrie@gmail.com).



Karen B. Guthrie



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

www.co.mendocino.ca.us/tax

MENDOCINO COUNTY SECURED TAX STATEMENT  
FOR FISCAL YEAR JULY 1, 2016 TO JUNE 30, 2017

2016 - 2017

PROPERTY INFORMATION

ASSESSMENT NUMBER: 32404 TAX RATE AREA: 076-013  
PARCEL NUMBER: 069-171-4200 ACRES: 4.00  
LOCATION: 33045 LA FAVOR LN FB  
LIEN DATE OWNER: GUTHRIE KAREN B TTEE 39%

SEE REVERSE FOR IMPORTANT INFORMATION

Please Bring Entire Bill When Paying In Person.

Your Canceled Check Is Your Best Receipt.

006269

GUTHRIE CHRISTOPHER B TTEE 61%  
967 PERREIRA DR  
SANTA CLARA CA 95051-4614



See reverse for electronic  
payment information

TELEPHONE NUMBERS

Tax Collection (707) 234-6875  
Address Change (707) 234-6800  
Exemptions (707) 234-6801  
Assessed Values (707) 234-6800  
Tax Rates (707) 234-6872  
Personal Property (707) 234-6815

COUNTY VALUES AND EXEMPTIONS

VALUE DESCRIPTION	VALUE
LAND	400,000.
IMPROVEMENTS	355,000
PERSONAL PROPERTY	
HOMEOWNER'S EXEMPTION	
OTHER EXEMPTION	
NET ASSESSED VALUE	755,000

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

TELEPHONE NUMBERS	DESCRIPTION	TAX RATE PERCENT	AGENCY TAXES/CHARGES
(707)234-6860	COUNTY WIDE BASE TAX	1.000	7,550.00
(707)234-6860	REDWOODS JC BOND	.008	60.40
(707)961-1234	MENDOCINO COAST HOSP	.010	75.50
(707)961-2850	FT BRAGG UNIF BOND	.115	868.24
(707)961-2831	FORT BRAGG RURAL FIRE		37.50
	DIRECT CHARGE		

DUE AND PAYABLE ON 11/1/2016

DUE AND PAYABLE ON 2/1/2017