

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

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

January 12, 2016

Mr. Anthony Wasley
44840 Rosewood Terrace
Mendocino, CA 95460

Re: Assessment Appeal Application Received, Application No. 16-001

Dear Mr. Wasley:

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

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

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

Sincerely,

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

Karla Van Hagen
Deputy Clerk of the Board

CARMEL J. ANGELO
Chief Executive Officer
Clerk of the Board



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BOARD OF SUPERVISORS

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Web: www.co.mendocino.ca.us/bos

January 12, 2016

Law Office of Bryan J. Varner
Attn: Bryan J. Varner
50 Courthouse Square, Suite 200
Santa Rosa, CA 95404

Re: Assessment Appeal Application Received, Application No. 16-001

Dear Mr. Varner:

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

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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 that reads "Karla Van Hagen". The signature is fluid and cursive, with a long, sweeping underline.

Karla Van Hagen
Deputy Clerk of the Board

ASSESSMENT APPEAL APPLICATION

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



COUNTY OF MENDOCINO
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

1. APPLICANT INFORMATION - PLEASE PRINT

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

Wasley, Anthony T. and Jane L., Trustees

EMAIL ADDRESS

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

44840 Rosewood Terrace

CITY Mendocino	STATE CA	ZIP CODE 95460	DAYTIME TELEPHONE (707) 937-0477	ALTERNATE TELEPHONE ()	FAX TELEPHONE (707) 937-0477
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Varner, Bryan, J.

EMAIL ADDRESS

COMPANY NAME

Law Office of Bryan J. Varner

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

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

50 Courthouse Square, Suite 200

CITY Santa Rosa	STATE CA	ZIP CODE 95404	DAYTIME TELEPHONE (707) 578-3303	ALTERNATE TELEPHONE ()	FAX TELEPHONE (707) 578-3826
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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

Bryan J. Varner

TITLE

Attorney-At-Law

DATE

11-24-15

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 118-330-06	ASSESSMENT NUMBER 41552	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

44840 Rosewood Terrace, Mendocino

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	610,540	250,000	
IMPROVEMENTS/STRUCTURES	1,559,152	1,100,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)	561	561	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,170,303	1,350,561	
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 (\$1,350,000 per appraisal)**☒ Are requested. ☐ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.**☒ Yes ☐ No*If the appeal is successful, a refund is also requested.***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 112237, who has been retained by the applicant and has been authorized by that person to file this application.

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

*Bryan J. Varner**Murrieta, CA**11-24-15*

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

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

Pati Kelly - Re: Assessment appeal

From: Pati Kelly
To: Bryan Varner
Date: 1/7/2016 2:30 PM
Subject: Re: Assessment appeal

Mr. Varner,

Our County Counsel, Ms. Katharine Elliott reviewed your request for reconsideration and approved your request to file your application. Upon reviewing your application signed and submitted, it has been discovered that you signed in the area in which your client should have signed. Mr. Wasley has not authorized you to act on his behalf as agent.

We cannot proceed with your application.

Thank you,

Pati Kelly
Deputy Clerk of the Board, County of Mendocino
Administration Center
501 Low Gap Road, Rm 1010
Ukiah, California 95482
Phone (707) 463-4441
Fax (707) 463-7237
kellyp@co.mendocino.ca.us

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>>> Bryan Varner <bjvarner@sonic.net> 11/24/2015 11:05 AM >>>
>
Thank you.

Sent from my iPhone

On Nov 24, 2015, at 11:01 AM, "Pati Kelly" <kellyp@co.mendocino.ca.us> wrote:

Mr. Varner,

I received your voice message, please see the attached. Also, the appeal needs to be post marked by 11/30/15, that should allow you a little more time.

Thank you,


Pati Kelly
Deputy Clerk of the Board, County of Mendocino
Administration Center
501 Low Gap Road, Rm 1010
Ukiah, California 95482
Phone (707) 463-4441
Fax (707) 463-7237
kellyp@co.mendocino.ca.us

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<Assessment Appeal.pdf>

Message Id: 568EE6F2.8D0 : 144 : 49289
Subject: Re: Assessment appeal
Created By: kellyp@co.mendocino.ca.us
Scheduled Date:
Creation Date: 1/7/2016 2:30 PM
From: Pati Kelly

Recipients:

Recipient	Action	Date & Time	Comment
 sonic.net	Transferred	1/7/2016 2:30 PM	
To: Bryan Varner (bjvarner@sonic.net)			

Post Offices

Post Office	Delivered	Route
sonic.net		sonic.net

Files

File	Size	Date & Time
MESSAGE	4065	1/7/2016 2:30 PM
TEXT.htm	3627	1/7/2016 2:30 PM

Options

Auto Delete: No
Concealed Subject: No
Expiration Date: None
Notify Recipients: Yes
Priority: Standard
Reply requested by None
Security: Standard
To Be Delivered: Immediate

Record Id

Record Id: 568E7672.COMDOM1.COMPO1.100.1336478.1.20AA7.1
Common Record Id: 568E7672.COMDOM1.COMPO1.200.2000090.1.8C59D.1

Pati Kelly - Varner correspondence

From: Pati Kelly
To: Katharine L. Elliott
Date: 12/8/2015 2:26 PM
Subject: Varner correspondence
BC: Nicole French

Hi Kit,

I got a call today from Mr. Varner regarding correspondence he sent in requesting his applications be accepted due to a mailing discrepancy with FedEx. I believe he sent the correspondence to you.

He wants to know if we have any news for him or if I can give him your contact information.


Have you received his correspondence regarding an assessment appeal received by our office for parcel no. 118-330-06, property owner Anthony Wasley?

Pati

12/28/15
Per K. Elliott,
okay to
allow appeal to
go forward.

Message Id: 566758FF.3A4 : 144 : 49289
Subject: Varner correspondence
Created By: kellyp@co.mendocino.ca.us
Scheduled Date:
Creation Date: 12/8/2015 2:26 PM
From: Pati Kelly

Recipients:

Recipient	Action	Date & Time	Comment
 COMPO1.COMDOM1	Delivered	12/8/2015 2:26 PM	
To: Katharine L. Elliott (elliottk@co.mendocino.ca.us)	Third-Party Downloaded	12/8/2015 2:26 PM	
BC: Nicole French (frenchn@co.mendocino.ca.us)	Third-Party Downloaded	12/8/2015 2:26 PM	

Post Offices

Post Office	Delivered	Route
COMPO1.COMDOM1	12/8/2015 2:26 PM	co.mendocino.ca.us

Files

File	Size	Date & Time
MESSAGE	853	12/8/2015 2:26 PM
TEXT.htm	810	12/8/2015 2:26 PM

Options

Auto Delete: No
Concealed Subject: No
Expiration Date: None
Notify Recipients: Yes
Priority: Standard
Reply requested by None
Security: Standard
To Be Delivered: Immediate

Record Id

Record Id: 5666E87F.COMDOM1.COMPO1.100.1336478.1.202CF.1
 Common Record Id: 5666E87F.COMDOM1.COMPO1.200.2000090.1.8A961.1

Pati Kelly - Re: Assessment appeal

From: Bryan Varner <bjvarner@sonic.net>
To: Pati Kelly <kellyp@co.mendocino.ca.us>
Date: 11/24/2015 11:05 AM
Subject: Re: Assessment appeal

Thank you.

Sent from my iPhone

On Nov 24, 2015, at 11:01 AM, "Pati Kelly" <kellyp@co.mendocino.ca.us> wrote:

Mr. Varner,

I received your voice message, please see the attached. Also, the appeal needs to be post marked by 11/30/15, that should allow you a little more time.

Thank you,

Pati Kelly
Deputy Clerk of the Board, County of Mendocino
Administration Center
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Ukiah, California 95482
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kellyp@co.mendocino.ca.us

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<Assessment Appeal.pdf>

Pati Kelly - Fwd: Application for Changed Assessment

From: Pati Kelly
To: bjvarner@sonic.net
Date: 11/24/2015 10:32 AM
Subject: Fwd: Application for Changed Assessment
Attachments: Assessment Appeal Application Form.pdf.pdf; Assessment Appeal Application Instructions.doc

>>> "Pati Kelly" <kellyp@co.mendocino.ca.us> 11/24/2015 10:24 AM >>>

Dear Mr. Varner:

Please note that our office received an application for Mr. Anthony Wasley, parcel No. 118-330-06. This application has been submitted on the incorrect form. The Mendocino County Clerk of the Board is now using a form which was implemented in January, 2015 and all submitted applications must be submitted on this form. Please send applications to our office, they must be received no later than November 30, 2015 and have original signatures. I have attached a copy of this form for your use as well as instructions for completing the form.

Please keep in mind that our office will be closed on Thursday, November 26th and Friday, November 27th for the Thanksgiving holiday and will not be open to accept mail and/or overnight deliveries during that time.


Thank you.

Pati Kelly
Deputy Clerk of the Board, County of Mendocino
Administration Center
501 Low Gap Road, Rm 1010
Ukiah, California 95482
Phone (707) 463-4441
Fax (707) 463-7237
kellyp@co.mendocino.ca.us

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Message Id: 5654AD26.816 : 144 : 49289
Subject: Fwd: Application for Changed Assessment
Created By: kellyp@co.mendocino.ca.us
Scheduled Date:
Creation Date: 11/24/2015 10:32 AM
From: Pati Kelly

Recipients:

Recipient	Action	Date & Time	Comment
 sonic.net	Transferred	11/24/2015 10:32 AM	
To: bjvarner@sonic.net (bjvarner@sonic.net)			

Post Offices

Post Office	Delivered	Route
sonic.net		sonic.net

Files

File	Size	Date & Time
Assessment Appeal Application Form.pdf.pdf	166170	10/5/2015 9:07 AM
Assessment Appeal Application Instructions.doc	193024	6/29/2015 3:41 PM
Header	1346	11/24/2015 10:31 AM
MESSAGE	2419	11/24/2015 10:32 AM
TEXT.htm	2237	11/24/2015 10:32 AM

Options

Auto Delete: No
Concealed Subject: No
Expiration Date: None
Notify Recipients: Yes
Priority: Standard
Reply requested by None
Security: Standard
To Be Delivered: Immediate

Record Id

Record Id: 56543CA6.COMDOM1.COMPO1.100.1336478.1.1FFE9.1
Common Record Id: 56543CA6.COMDOM1.COMPO1.200.2000090.1.89CE9.1

Pati Kelly - Application for Changed Assessment

From: Pati Kelly
To: bjvarnet@sonic.net
Date: 11/24/2015 10:24 AM
Subject: Application for Changed Assessment
BC: Janelle Rau; Karla Van Hagen; Nicole French

Dear Mr. Varner:

Please note that our office received an application for Mr. Anthony Wasley, parcel No. 118-330-06. This application has been submitted on the incorrect form. The Mendocino County Clerk of the Board is now using a form which was implemented in January, 2015 and all submitted applications must be submitted on this form. Please send applications to our office, they must be received no later than November 30, 2015 and have original signatures. I have attached a copy of this form for your use as well as instructions for completing the form.

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Thank you.

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Message Id: 5654AB70.E3B : 144 : 49289
Subject: Application for Changed Assessment
Created By: kellyp@co.mendocino.ca.us
Scheduled Date:
Creation Date: 11/24/2015 10:24 AM
From: Pati Kelly

Recipients:

Recipient	Action	Date & Time	Comment
 COMPO1.COMDOM1	Pending		
BC: Janelle Rau (rauja@co.mendocino.ca.us)			
BC: Karla Van Hagen (vanhagenk@co.mendocino.ca.us)			
BC: Nicole French (frenchn@co.mendocino.ca.us)			
 sonic.net	Pending		
To: bjvarnet@sonic.net (bjvarnet@sonic.net)			

Post Offices

Post Office	Delivered	Route
COMPO1.COMDOM1		co.mendocino.ca.us
sonic.net		sonic.net

Files

File	Size	Date & Time
MESSAGE	2282	11/24/2015 10:24 AM
TEXT.htm	2133	11/24/2015 10:24 AM

Options

Auto Delete: No
Concealed Subject: No
Expiration Date: None
Notify Recipients: Yes
Priority: Standard
Reply requested by None
Security: Standard
To Be Delivered: Immediate

Record Id

Record Id:	56543AF1.COMDOM1.COMPO1.100.1336478.1.1FFE4.1
Common Record Id:	56543AF1.COMDOM1.COMPO1.200.2000090.1.89CD7.1