

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

December 21, 2016

Charles Benson, Jr.
P.O. Box 400
Albion, CA 95410

Re: Assessment Appeal Application Received

Dear Charles Benson:

The Executive Office has received and accepted an Assessment Appeal Application filed relative to your property assessment. Application number 16-051 has been assigned to your application for Assessor's Parcel Number 123-280-0500.

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

006 DEC 6 PM 12 24

APPLICATION NUMBER: Clerk Use Only

10-051

1. APPLICANT INFORMATION - PLEASE PRINT

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

BENSON JR. CHARLES SCOTT

EMAIL ADDRESS

bensscot@iso.edu

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

P.O. BOX 400

CITY

ALBION

STATE

CA

ZIP CODE

95410-0400

DAYTIME TELEPHONE

(208) 241 8124

ALTERNATE TELEPHONE

(208) 233 8138

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 ~~_____~~) 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

123-280-0500

ASSESSMENT NUMBER

44201

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

2444 MONELLA LANE, ALBION, CA 95410

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

388,343

288,000

IMPROVEMENTS/STRUCTURES

275,657

252,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

AL

664,000

540,000

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

*DA _____

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

*DA _____

*Must attach copy of notice or bill, where applicable

**Each roll year requires a separate application

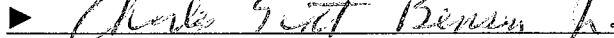
6. REASON FOR FILING APPEAL (FACTS)*See instructions before completing this section.*

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 3/3/2016 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.**CLASSIFICATION/ALLOCATION**☐ 1. Classification of property is incorrect.☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).**H. APPEAL AFTER AN AUDIT.** Must include description of each property, issues being appealed, and your opinion of value.☐ 1. Amount of escape assessment is incorrect.☐ 2. Assessment of other property of the assessee at the location is incorrect.**I. OTHER**☐ Explanation (attach sheet if necessary) _____**7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)**☐ Are requested. ☒ Are not requested.**8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND** *See instructions.*☐ Yes ☒ No**CERTIFICATION**

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

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



SIGNED AT (CITY, STATE)

POCATELLO, IDAHO

DATE

11/29/2016

NAME (Please Print)

CHARLES SCOTT BENSON, JR

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

Additional Information for the Assessment Appeal Application, November 29, 2016

The house located at 2444 was purchased at the end of February 2016 and recorded in early March 2016. The purchase price was \$540,000. I was shocked to see an assessed value of \$664,000, as it seems almost always the purchase price is used to determine the assessed value.

I am aware that the property has historically been assessed at a higher value. I certainly hope that the property appreciates and its assessed value increases over time. But, to determine what the property is worth today one needs to look at its market history. 2444 Nonella has been on and off the market for a number of years. At times it was used as a vacation rental because of no interest by buyers. In fact, there are several properties on Nonella Lane that have remained on the market for several years. For some reason properties on this tract are not selling, hence not worth, as much as some people would hope to believe. It takes two sides of the market, both buyers and sellers, to establish value. Value is not determined by the hopes and wishes of sellers alone.

When no buyer made an attractive offer to the previous owner the house did go in to foreclosure. The bank who then owned the property put it on the market and bidding was open in late January 2016. Several realtors, including the listing agent, were actively marketing the property. The first offer by my sister and me was made on February 3. We increased the offer and added an addendum on February 11. There were several purchase offers, but since my offer was accepted, it was more attractive than all other bidders. So, other potential buyers did attempt to purchase the property, but no one else valued the property at more than the \$540,000, the final offer I submitted. This offer was accepted by the seller on February 17, 2016. This seems like strong evidence that the market value is in the neighborhood of \$540,000. It was a fair and open market that resulted in the sale of the home.

There is always the fear of the winners curse, namely the person who offers the highest price overpays for the object. I hope that is not the case in this situation, but the property is worth more to me for some intangible reason. It is located several hundred yards from my sister's property. However no other buyer would use proximity to my sister's house to determine worth, and this should not be used to escalate the assessed value.

I had a difficult time answering question 3 on the assessment appeal application. It is my intent to reside in this home as the owner-occupant, but I am not living there a majority of the time yet. It should happen in the very near future, as I am 66 years old. I am in the process of retiring. In fact I have asked to be relieved of some of my duties at Idaho State University to accelerate my move to Mendocino County, and they are searching for people to fill my roles. So, my intent to retire is real and tangible. I am making steps to reside in Mendocino County, having established a mailing address (post office box since mail is not delivered to Nonella Lane). Once a

replacement is appointed I can retire. At that time the house on Nonella will become my principal residence. Further, it will become my only residence once my home in Idaho is sold. So, if I were answering Question 3 looking forward, albeit not knowing the exact date, I would answer yes. That is the way I answered the question. Looking at the past the answer is no, since I am still, temporarily, employed in Idaho.

I am not going to denigrate the property at 2444 Nonella, as it is a nice home. It does have an ocean view, but not a coastal view. Given the splendor of the northern California coast, a coastal view is a much more attractive amenity than merely an ocean view.

Thank you for your consideration of this assessment appeal application.

Sincerely,

Scott Benson or *Charles Scott Benson, Jr.*

Scott Benson
or more formally, Charles Scott Benson, Jr.

My address in Idaho is:

Scott Benson
5631 W. Buckskin Rd.
Pocatello, ID 83201

My physical address in Albion is:

Scott Benson
2444 Nonella Lane
Albion, CA 95410

My mailing address in Albion is:

Scott Benson
P. O. Box 400
Albion, CA 95410-0400