



ASSESSMENT APPEALS BOARD HEARING NOTICE

501 LOW GAP ROAD, ROOM 1070
UKIAH, CA 95482

OCTOBER 29, 2018 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:
Gualala Properties LLC
3262 W. Minarets Ave
Fresno, CA 93711

RE: Assessor's Parcel No./Account No. 145-261-12-00
Protest/Application No.: 16-037

AGENT:
PROTAX LLC
Michael D. Middleton
13029 Danielson St., Ste. 200
Poway, CA 92064

Pursuant to Revenue and Taxation Code Section 1605.6, you are hereby notified of your hearing before the Mendocino County Assessment Appeals Board, which is scheduled for Monday, October 29, 2018, at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

Assessment Appeals Board Hearings are open to the public. You will be given a full opportunity to present your case and to challenge the Assessor's case. The Board will make every effort to see that all relevant evidence is considered. *(Please see attached Instruction Form providing further information regarding the Assessment Appeal Hearing process).*

There is a minimum deposit fee of \$250 (per application) for applicants requesting Written Finding of Facts. This fee must be received by the Clerk of the Board prior to your scheduled hearing date. Additionally, a \$131 per hour fee for staff time may be assessed. Checks should be made payable to the County of Mendocino and must list the parcel APN number on the check. Each individual application requires a separate check.

Applicants shall appear personally at the hearing on the matter, although he/she may have an agent make his/her presentation, unless at the time set for the hearing, the applicant is either absent from the County or by reason of health is unable to appear. If you fail to appear at the scheduled hearing, your application will be denied for lack of appearance. You will be notified by mail, and within thirty (30) days of this denial notice, you may file a written request for reconsideration giving evidence of good cause for failure to appear. If you do not request reconsideration within the thirty (30) day period or your request for reconsideration is denied by the Board, then your application shall be denied on its merits.

A courtesy form has been enclosed if you choose to withdraw your Application for Changed Assessment. If you decide to withdraw the application, please notify the Executive Office promptly at (707) 463-4441.

DATE NOTICE MAILED:
September 4, 2018

ENCLOSURES:

- Assessment Appeal Instructions
- Application Withdrawal Form
- Application Postponement Form

CARMEL J. ANGELO
CLERK OF THE BOARD

Karla Van Hagen
Deputy

COUNTY ADMINISTRATION CENTER, 501 LOW GAP ROAD, ROOM 1010, UKIAH, CALIFORNIA 95482
TELEPHONE: (707) 463-4441 • FAX: (707) 463-7237

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

COUNTY OF MENDOCINO
BOARD OF SUPERVISORS

2016 NOV 7 PM 1 02

EXECUTIVE OFFICE

PER

UKIAH, CALIFORNIA

APPLICATION NUMBER: Clerk Use Only

16-037

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)
3262 W Minarets Ave

CITY
Fresno

STATE
CA

ZIP CODE
93711-0239

DAYTIME TELEPHONE
()

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)
Middleton, Michael D.

EMAIL ADDRESS
melo@protaxllc.com

COMPANY NAME
PROTAX LLC

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

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

13715 Poway Road, Suite B

CITY
Poway

STATE
CA

ZIP CODE
92064

DAYTIME TELEPHONE
(858) 679-7221

ALTERNATE TELEPHONE
()

FAX TELEPHONE
(858) 679-1563

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

Michael D. Middleton

DATE

10-8-2016

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

145-261-12-00

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION
39170 S Hwy 1, Gualala

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	\$1,136,605	\$738,000	
IMPROVEMENTS/STRUCTURES	\$743,031	\$482,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$1,879,636	\$1,220,000	
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

CERTIFICATION

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

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

SIGNED AT (CITY, STATE)

DATE

Poway, CA

9/23/2016

NAME (Please Print)

Michael D. Middleton

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