

**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

17-009

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

GEORGIA PACIFIC CORPORATION

EMAIL ADDRESS

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

PO Box 105681

CITY Atlanta	STATE GA	ZIP CODE 30348	DAYTIME TELEPHONE ( ) ( ) ( )	ALTERNATE TELEPHONE ( ) ( ) ( )	FAX TELEPHONE ( ) ( ) ( )
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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)

Rogers, Kimberli, J

EMAIL ADDRESS

krogers@dmmainc.com

COMPANY NAME

DuCharme, McMillen &amp; Associates, Inc.

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

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

20830 N Tatum Blvd., Suite #390

CITY Phoenix	STATE AZ	ZIP CODE 85050	DAYTIME TELEPHONE ( 480 ) 419-2556	ALTERNATE TELEPHONE ( 602 ) 570-6298	FAX TELEPHONE ( 480 ) 419-2597
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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

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

008-020-15-00

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

90 W REDWOOD AVE FORT BRAGG CA 95437-3409

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	\$15,362,500	\$1,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$15,362,500	\$1,000	
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

NAME (Please Print)

Kimberli J. Rogers

Phoenix, AZ

11/8/2017

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



**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:

1. Georgia Pacific Corporation has/have properly and timely filed an application (Number 17-009) for reduction in assessment for the 2017-18 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: 008-020-15

2. The full value of the above described property is reduced to: Land \$6,350,280 Improvements: \$0.00

TOTAL: \$6,350,280

(\*Includes 10% penalty per SEC 463 R&T Code.)

3. The facts upon which the aforesaid reduction in value is premised are: Additional Information Provided:  
reduction warranted.

4. This stipulation shall be submitted to the Mendocino County Board of Equalization for acceptance or rejection or other action in accordance with the aforesaid statute and rules

This written stipulation is executed on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_, California.

  
Applicant/Authorized Agent

COUNTY OF MENDOCINO

\_\_\_\_\_  
Katrina Bartolomie, Assessor

\_\_\_\_\_  
Christian M. Curtis, Acting County Counsel



# ASSESSMENT APPEALS BOARD APPLICATION POSTPONEMENT

MENDOCINO COUNTY  
ASSESSMENT APPEALS BOARD  
501 LOW GAP ROAD, ROOM 1010  
UKIAH, CA 95482

## 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

I hereby request a continuance of the following application(s) for changed assessment:  
(To be completed by Applicant)

NAME GEORGIA PACIFIC CORPORATION  
ADDRESS 2-21-48 ~~KA~~ FKA 008-020-13  
FORT BRAGG, CA  
APN/ACCOUNT No./ 008-020-15-00  
TAX YEAR PROTESTED 2017 TYPE OF ASSESSMENT: ☒ REGULAR ☐ SUPPLEMENTAL  
☐ OTHER: \_\_\_\_\_  
PROTEST/APPLICATION No. 17-009  
DATE: 10/25/2019  
Kim J. Ren  
APPLICANT'S SIGNATURE (Original Required)



CARMEL J. ANGELO  
Chief Executive Officer  
Clerk of the Board



**COUNTY OF MENDOCINO  
ASSESSMENT APPEALS BOARD**

CONTACT INFORMATION  
501 Low Gap Road • Room 1010  
Ukiah, California 95482  
TELEPHONE: (707) 463-4441  
FAX: (707) 463-7237  
Email: cob@mendocinocounty.org

3/24/2020

Georgia Pacific Corporation  
PO Box 105681  
Atlanta, GA. 30348

RE: Assessor's Parcel No./Account No. 008-020-15-00  
Protest/Application No. 17-009

Dear Applicant/Agent:

Due to the current emergency faced throughout our state, the April 13, 2020 Assessment Appeals Board meeting has been cancelled. This decision was made in consideration of the health and safety of all parties involved. Your hearing will be deferred to the October 2020 hearing date. This deferment does not count against your right to a postponement, should you choose to exercise that right. You will receive a new notice of hearing 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. Thank you for your understanding during this difficult time.

Sincerely,

Lindsey Dunham  
Deputy Clerk of the Board

Enclosure

cc: County Counsel  
Assessor-Clerk-Recorder



# ASSESSMENT APPEALS BOARD HEARING NOTICE

MENDOCINO COUNTY  
EXECUTIVE OFFICE  
501 LOW GAP ROAD, ROOM 1010  
UKIAH, CA 95482

**OCTOBER 26, 2020– 9:00 A.M.**

## **NOTICE OF HEARING**

**APPLICANT/APPELLANT:**

Georgia Pacific Corporation  
PO Box 105681  
Atlanta, GA 30348

RE: Assessor's Parcel No./Account No. **008-020-15-00**  
Protest/Application No.: Appeal No. **17-009**

**AGENT:**

DuCharme, McMillen & Associates  
Kimberli J. Rogers  
20830 N. Tatum Blvd., Suite 390  
Phoenix, AZ 85050

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 26, 2020**, 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:** 9-4-2020

**ENCLOSURES:**

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

**CARMEL J. ANGELO**  
**CLERK OF THE BOARD**

A handwritten signature in blue ink, reading "Lindsey Durham".

Deputy