

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

17-013

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
AtlantaSTATE
GAZIP CODE
30348DAYTIME 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)

Rogers, Kimberli, J

EMAIL ADDRESS

krogers@dmmainc.com

COMPANY NAME

DuCharme, McMillen & 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
PhoenixSTATE
AZZIP CODE
85050DAYTIME TELEPHONE
(480) 419-2556ALTERNATE TELEPHONE
(602) 570-6298FAX TELEPHONE
(480) 419-2597**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 BILLASSESSOR'S PARCEL NUMBER
008-161-08-00

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

\$410,318

\$1,000

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$410,318

\$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

AUTHORIZATION OF TAX AGENT – MENDOCINO COUNTY

Owner/Principal's Name Georgia Pacific Corporation
Property Address Fort Bragg, Mendocino County, CA

TO: Office of the Assessor

501 Low Gap Rd., Room 1020
Ukiah, CA 95482

TO: Board of Assessment
Appeals

501 Low Gap Road, Room
1090
Ukiah, CA 95482

TO: Auditor-Controller

501 Low Gap Road, Room
1080
Ukiah, CA 95482

I. This authorizes (please print):

Agent's Name DuCharme, McMillen & Associates, Inc., Kim J. Rogers-Senior Tax Mgr
Business Address 20830 N. Tatum Blvd, Suite #390 – Phoenix, AZ 85050
Telephone No. (480) 419-2556, ext. 2530

to act as agent in assessment and/or appeals matters for those properties owned or controlled by the undersigned (if more than one parcel, see attached list*) according to the authority indicated (please mark appropriate boxes).

Parcel Numbers: 008-010-37-00, 008-020-15-00, 008-053-34-00, 008-151-17-00, 008-151-22-00, 008-161-08-00, 008-171-05-00, 008-171-06-00, 008-171-07-00, 018-010-67-00, 018-020-01-00, 018-030-45-00, 018-040-61-00, 018-120-44-00, 018-120-50-00, 018-430-07-00, 018-430-21-00, 018-430-22-00

II. ☐ Office of the Assessor ☐ Office of the Auditor-Controller ☒ Both

- ☒ Agent has full authority to handle all assessment matters with your office. Agent shall have access to all information and materials that would be available to principal.
- ☐ Agent may sign Property Statements.
- ☐ This authorization is valid for a period of four years from the date of execution, unless earlier revoked in writing or terminated by operation of law.
- ☐ This authorization is valid until (date) _____
- ☐ Additional Instructions _____

III. Assessment Appeals Board

- ☒ Agent has full authority to appeal the 2017-18 assessed values and sign and file applications for all parcels authorized, including withdrawal of such application, the ability to enter into a stipulated agreement as to value, and settlement of all related legal issues for the parcels for the 2017-18 tax year indicated on the application. This authorization will end at the time the assessment appeals application is resolved by Stipulation, withdrawn, or reaches its conclusion through the assessment appeal process. Agent will provide applicant with copies of all applications.

IV. Principal accepts full responsibility for any action for the agent carried out pursuant to the authority granted herein.

Executed in Atlanta (city), GA (state) this 24 day of October 2017

Signed [Signature] (owner's signature) Title Sr. Tax Mgr (if partner or corporate officer) Telephone No. (404) 652-2808

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 17-013) 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: 008-161-08

2. The full value of the above described property is reduced to: Land \$179,184 Improvements: \$0.00

TOTAL: \$179,184

(*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 27th day of January, 2020 at Ukiah, California.


Applicant/Authorized Agent

COUNTY OF MENDOCINO



Katrina Bartolomie, Assessor

Christian M. Curtis, Acting County Counsel