

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

18-025

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
1371 OAKLAND BLVD #200

| | | | | | |
|----------------------|-------------|-------------------|----------------------------------|------------------------------------|------------------------------|
| CITY WALNUT CREEK | STATE CA | ZIP CODE 94596 | 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)
GANGLOFF, DAVID L. JR.

E-MAIL ADDRESS
PTAAPPEALS@PROPERTY-TAXES.COM

COMPANY NAME
PROPERTY TAX ASSISTANCE CO., INC.

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
BUSKIRK, DAVID B (BRENT)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16600 WOODRUFF AVE., SUITE 200

| | | | | | |
|--------------------|-------------|-------------------|---------------------------------------|---|-----------------------------------|
| CITY BELLFLOWER | STATE CA | ZIP CODE 90706 | DAYTIME TELEPHONE (562) 282-5926 | ALTERNATE TELEPHONE (562) 282-5905 (Admin) | FAX TELEPHONE (562) 920-5775 |
|--------------------|-------------|-------------------|---------------------------------------|---|-----------------------------------|

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 002-302-6100 | ASSESSMENT NUMBER | FEE NUMBER |
| ACCOUNT NUMBER | TAX BILL NUMBER 3230 | |

PROPERTY ADDRESS OR LOCATION
623 SO STATE ST UKIAH

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 | 1,243,330 | 1,243,330 | |
| IMPROVEMENTS/STRUCTURES | 5,648,006 | 5,648,006 | |
| FIXTURES | | | |
| PERSONAL PROPERTY (see instructions) | 1,331,511 | 665,756 | |
| MINERAL RIGHTS | | | |
| TREES & VINES | | | |
| OTHER | | | |
| TOTAL | 8,222,847 | 7,557,092 | |
| 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

BELLFLOWER, CA

NOV 20 2018

NAME (Please Print)

DAVID L. GANGLOFF, 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

**AUTHORIZATION OF AGENT/
DESIGNATION OF ATTORNEY**

May be filed with initial *Assessment Appeal Application* when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown

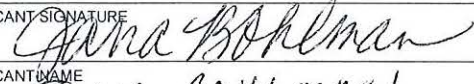
MENDOCINO County**APPLICANT AND PROPERTY INFORMATION**

| | | | | | |
|---|--------------------|--------------------------|---|----------------------------|----------------------|
| NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) SAFeway INC | | | | EMAIL ADDRESS | |
| MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) 1371 OAKLAND BLVD #200 | | | | | |
| CITY WALNUT CREEK | STATE CA | ZIP CODE 94596 | DAYTIME TELEPHONE () | ALTERNATE TELEPHONE () | FAX TELEPHONE () |
| SECURED: ASSESSORS PARCEL NUMBER ALL PROPERTY IN COUNTY OF MENDOCINO | | | UNSECURED: ACCOUNT OR TAX BILL NUMBER ALL PROPERTY IN COUNTY OF MENDOCINO | | |
| <input checked="" type="checkbox"/> AUTHORIZATION OF AGENT <input type="checkbox"/> DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO. | | | | | |

If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.

| | | | | | |
|---|--------------------|--------------------------|--|----------------------------|--|
| NAME OF AGENT OR ATTORNEY | | | | EMAIL ADDRESS | |
| COMPANY NAME PROPERTY TAX ASSISTANCE CO., INC. | | | | | |
| MAILING ADDRESS (STREET ADDRESS OR P.O. BOX) 16600 WOODRUFF AVE., STE 200 | | | | | |
| CITY BELLFLOWER | STATE CA | ZIP CODE 90706 | DAYTIME TELEPHONE (562) 920-1864 | ALTERNATE TELEPHONE () | FAX TELEPHONE (562) 920-5775 |

The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any Assessment Appeal Application in this county as indicated above.

| | |
|--|--|
| APPLICANT SIGNATURE  | APPLICANT TITLE Director Tax |
| APPLICANT NAME JANA BOHLEMAN | DATE 10/25-18 |


The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2018

Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed.

☒ **CHECK AND INITIAL ONE**

☒ The named agent is hereby authorized to file Assessment Appeal Application and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.

 Applicant must initial this statement.

☐ The named agent is hereby authorized to file Assessment Appeal Application and transact all business relating to such filings on the specific property listed above or the specific properties identified in the Multiple Properties List (see page 2 of this authorization).

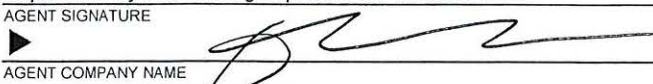
____ Applicant must initial this statement.

CERTIFICATION OF AGENT

☒ I am an agent for the applicant filing the initial Assessment Appeal Application. I hereby certify that a copy of the completed Assessment Appeal Application, attached to this authorization, has been forwarded to the applicant named in the application.

☐ I have been retained as the agent for the applicant who has previously filed an Assessment Appeal Application.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

| | |
|---|---|
| AGENT SIGNATURE  | PRINT AGENT NAME DAVID GANGLOFF, JR., CEO |
| AGENT COMPANY NAME PROPERTY TAX ASSISTANCE CO., INC. | EMAIL ADDRESS PTAAppeals@property-taxes.com |

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



ASSESSMENT APPEALS BOARD HEARING NOTICE

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

APRIL 22, 2019 – 9:00 A.M.

NOTICE OF HEARING

APPLICANT/APPELLANT:

Safeway Inc.
1371 Oakland Blvd., #200
Walnut Creek, CA 94596
RE: Assessor's Parcel No./Account No. 002-302-6100
Protest/Application No.: 18-025

AGENT

David L. Gangloff, Jr.
Property Tax Assistance Co., Inc.
16600 Woodruff Ave., Suite 200
Bellflower, CA 90706
Attn: David B. (Brent) Buskirk

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, April 22, 2019, 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:
February 13, 2019

ENCLOSURES:

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

CARMEL J. ANGELO
CLERK OF THE BOARD

Karla Van Hagen
Deputy



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

Fax To: (If faxed, the original, signed form must also be mailed)
(707) 463-7237

I hereby request a continuance of the following application(s) for changed assessment:

(To be completed by Applicant)

NAME SAFeway INC

ADDRESS _____

APN/ACCOUNT NO./ 002-302-6100

TAX YEAR PROTESTED 2018 TYPE OF ASSESSMENT: ☒ REGULAR ☐ SUPPLEMENTAL

PROTEST/APPLICATION NO. 18-025 ☐ OTHER: _____

DATE: 4-16-19


APPLICANT'S SIGNATURE (Original Required)



ASSESSMENT APPEALS BOARD

EXTENSION OF TIME

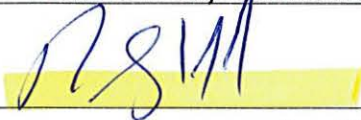
MENDOCINO COUNTY
ASSESSMENT APPEALS BOARD
501 LOW GAP ROAD, ROOM 1010
UKIAH, CA 95482

SAFEWAY INC

EXTENSION OF TIME REQUEST

Pursuant to Section 1604(c) of the Revenue and Taxation Code, by mutual consent, the undersigned agree the hearing of the Assessment Appeals Board on protest application number(s) 18-025 for the reduction in assessment for the 2018 regular assessment year, may be extended beyond the two-year statute of limitations of the timely filing of said applications.

This extension of time is executed on the 16th day of the month of April, 2019, at
Bellflower, California.


Applicant/Authorized Agent Ronald W. Gangloff, EVP
Property Tax Assistance Co., Inc.

Date: 4-16-19

Katrina Bartolonie, Assessor

Date: _____

Katharine L. Elliott, County Counsel

Date: _____

Leland Kraemer, Chair, Assessment Appeals Board

Date: _____

Attest: Carmel J. Angelo, Clerk of the Board
Deputy

Date: _____

MENDOCINO COUNTY CLERK OF THE BOARD
501 Low Gap Road, Room 1010
Ukiah, CA 95482



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:

Safeway Inc.e

1371 Oakland Blvd. #200

Walnut Creek, CA 95496

RE: Assessor's Parcel No./Account No. 002-302-6100

Protest/Application No.: Appeal No. 18-025

AGENT:

Property Tax Assistance Co. Inc.

David B (Brent) Buskirk c/o David L.
Gangloff, Jr.

16600 Woodruff Ave., Suite 200

Bellflower, CA 90706

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:

2/13/2019

ENCLOSURES:

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

CARMEL J. ANGELO

CLERK OF THE BOARD

A handwritten signature in blue ink that reads "Lindsey Dunham".

Deputy