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

attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT					APPLICATION NUMBER: Clerk Use Only		
					18-045		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINGEORGIA PACIFIC CORPORATION	NESS, OR TRUST NAME				EMAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF	P.O. BOX)				1		
PO Box 105681	lotate lun cons		la				
CITY Atlanta	GA 30348		DAYTI	ME TELEPHONE)	ALTERNATE TELEPH	ONE	FAX TELEPHONE ()
2. CONTACT INFORMATION - AGENT, ATT		VE OF	APP	LICANT if app	licable - (REPRESE	NTATI	ON IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, Rogers, Kimberli, \mathbf{J}	MIDDLE INITIAL)				EMAILADDRESS krogers@dmaino	.com	
COMPANY NAME					1 2		
DuCharme, McMillen & Associate CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I							
	7000A64721 71 1000000 775.54609						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
20830 N Tatum Blvd., Suite #390	STATE ZIP CODE		DAYTI	ME TELEPHONE	ALTERNATE TELEPH	ONE	FAX TELEPHONE
Phoenix	AZ 85050			80) 419-255		298	(480) 419-2597
AUTHORIZATION OF AGENT The following information must be complete attorney as indicated in the Certification se applicant is a business entity, the agent's a	ed (or attached to this ection, or a spouse, c outhorization must be	applica child, pa signed	ation arent, d by a	registered do In officer or au	ons) unless the agent mestic partner, or the athorized employee o	e perso f the b	on affected. If the usiness.
The person named in Section 2 above is he enter in stipulation					cation, and may insp ig to this application.		sessor's records,
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED E				TITLE	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		DATE
3. PROPERTY IDENTIFICATION INFORMAT	LION						
YES NO Is this property a single	e-family dwelling that is	occupie	d as th	ne principal plac	e of residence by the ow	ner?	
ENTER APPLICABLE NUMBER FROM YO	JR NOTICE/TAX BIL	.L					
ASSESSOR'S PARCEL NUMBER 008-020-15-00	ASSESSMENT NU	MBER			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			f appropriate
PROPERTY TYPE [√]							
☐ SINGLE-FAMILY / CONDOMINIUM / TOWN	NHOUSE / DUPLEX		AGR	ICULTURAL	□ POS	SESS	ORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	NITS		MAN	UFACTURED I	HOME □ VAC	ANT L	AND
COMMERCIAL/INDUSTRIAL			WAT	ER CRAFT	□ AIR	CRAFT	
☐ BUSINESS PERSONAL PROPERTY/FIXT	JRES		ОТН	ER:			
4. VALUE	A. VALUE ON F	ROLL		B. APPLICANT	I'S OPINION OF VALUE	С	. APPEALS BOARD USE ONL
LAND	\$15,	669,7	35		\$1,000		
IMPROVEMENTS/STRUCTURES							
FIXTURES							
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS							
TREES & VINES							
OTHER							
TOTAL	\$15,	669,7	35		\$1,000		
PENALTIES (amount or percent)							

BOE-305-AH (P2 REV. 08 (01-15)		
5. TYPE OF ASSESSMENT BEING APPEALED The Check only one. See	instructions for filing periods	
REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THI		
SUPPLEMENTAL ASSESSMENT		
*DATE OF NOTICE: ROLL YEAR:		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAM		SSMENT
*DATE OF NOTICE: **ROLL YEAR:		OOMENT
11022 12/111	h roll year requires a separate application	
	tions before completing this section.	
If you are uncertain of which item to check, please check "I. OTHER" and The reasons that I rely upon to support requested changes in value are a	provide a brief explanation of your reasons for fill	ing this application.
A. DECLINE IN VALUE		
☑ The assessor's roll value exceeds the market value as of Janua B. CHANGE IN OWNERSHIP	ary 1 of the current year.	
1. No change in ownership occurred on the date of		
2. Base year value for the change in ownership established on		
C. NEW CONSTRUCTION	And the Control of Con	
1. No new construction occurred on the date of		
2. Base year value for the completed new construction establis		correct.
 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	e of personal property and/or fixtures exceeds	market value.
 1. All personal property/fixtures. 		
 2. Only a portion of the personal property/fixtures. Attach descr 	ption 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 	1 and improvements)	
H. APPEAL AFTER AN AUDIT. Must include description of each prop		of value
1. Amount of escape assessment is incorrect.	original and some specifical and some specific	
\square 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 Sec	instructions.	
☑ Yes □ No		
	10.	
CERTIFICA	TION	
I certify (or declare) under penalty of perjury under the laws of the State of	California that the foregoing and all information h	ereon, including an
accompanying statements or documents, is true, correct, and complete to the		
property or the person affected (i.e., a person having a direct economic interagent authorized by the applicant under item 2 of this application, or (3) are		
	has been authorized by that person to file this app	
SIGNATURE: (Use Blue Ren - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
of important (e)	Phoenix, AZ	11/28/2018
NAME (Please Print)		
Kimberli J. Rogers		
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)	MEETIC DADTNED - OUND - DADENT - DES	DOON ACCOUNT
 ✓ □ OWNER	ESTIC PARTNER II CHILU II PARENT II PER	SON AFFECTED
L COM CIVILE OF ICENT ON DECICIONATED LIVING LOTEL		

AUTHORIZATION OF TAX AGENT - MENDOCINO COUNTY

	er/Princip erty Addr	al's Name ess		eific Corporation Mendocino County, CA			
TO:	501 Lov	of the Assessor w Gap Rd., Room CA 95482		Board of Assessment Appeals 501 Low Gap Road, Room 1090 Ukiah, CA 95482	то:	Auditor-Controllo 501 Low Gap Ros 1080 Ukiah, CA 95482	
l.		s authorizes (plea		McMillen & Associates, Inc.	, Kim J. R	ogers-Senior Tax	Mgr
		ess Address hone No.	20830 N. Ta	atum Blvd, Suite #390 – Phoe 556, ext. 2530			3/4-4-
more the	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 As	ssessor	☐ Office of the Audito	or-Controll	ler 🛭	☑ Both
		information and Agent may sign This authorization writing or termination	I materials that Property State ion is valid for a nated by operat on is valid until	a period of four years from the ion of law. (date)			
III.	Assess	authorized, incluvalue, and settle application. Thi Stipulation, with	authority to app uding withdraw lement of all rel is authorization hdrawn, or read	eal the 2018 assessed values al of such application, the abil lated legal issues for the parce will end at the time the ass ches its conclusion through the fall applications.	ity to enter els for the essment a	into a stipulated a 2018-19 tax year ir ppeals application	greement as to adicated on the is resolved by
IV.	Principa	al accepts full res	sponsibility for a	ny action for the agent carried	out pursua	ant to the authority	granted herein.
Executo	ed in	Atlanta (city)	, <u>G</u> (st	$\frac{A}{A}$ this $\frac{28^{+0}}{2}$ day of tate)	Nove	<u>wher</u> 2018	
Signed	Day.	(4) Menure)	<u></u>	itle St. Mass.	Teleph er)	one No. (404) 105	12-2808



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 Applican	it)			
NAME	GEORGIA PACIFIC CORPORATION			
ADDRESS	2-21-48 FKA 008-020-13			
	FORT BRAGG, CA			
APN/ACCOUNT No./	008-020-15-00			
TAX YEAR PROTESTED				
PROTEST/APPLICATION NO. 18-045				
DATE: 10/25/2019 APPLICANT'S SIGNATURE (Original Required)				

MENDOCINO COUNTY EXECUTIVE OFFICE

501 Low Gap Road, Room 1010 UKIAH, CA 95482

OCTOBER 28, 2019-9:00 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. 18-045

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, , 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: ENCLOSURES:	CARMEL J. ANGELO CLERK OF THE BOARD
 Assessment Appeal Application Instructions Application Withdrawal Form 	
Application Postponement Form	Deputy



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

APPLICATION POSTPONEMENT

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	FORT BRAGG, CA			
APN/ACCOUNT NO./	08-020-15-00			
TAX YEAR PROTESTED				
PROTEST/APPLICATION NO	18-045			
DATE: 10 25 2019 APPLICANT'S SIGNATURE (Original Required)				

MENDOCINO COUNTY EXECUTIVE OFFICE

501 LOW GAP ROAD, ROOM 1010 UKIAH, CA 95482

JANUARY 27, 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. 18-045

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, , at 9:00 a.m., in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California 95482.

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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:	CARMEL J. ANGELO
ENCLOSURES:	CLERK OF THE BOARD
Assessment Appeal Application InstructionsApplication Withdrawal Form	
Application Postponement Form	Deputy

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 18-045) for reduction in assessment for the 2018-19 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: <u>Additional Information Provided;</u> reduction warranted.
	Toddolon Walterlook
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 statue and rules
	,
This	s written stipulation is executed on theday of,at , California.
	Him Mer
	Applicant/Authorized Agent
	COLINTY OF MENDOCINO
	COUNTY OF MENDOCINO
	Katrina Bartolomie, Assessor
	Christian M. Curtis, Acting County Counsel

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: bos@mendocinocounty.org WEB: www.mendocinocounty.org/ government/board-of-supervisors

1/28/2020

Georgia Pacific Corporation PO Box 105681 Atlanta, GA 30348

RE:

Assessor's Parcel No./Account No. 008-020-15

Protest/Application No.: 18-045

Dear Applicant:

Please be advised that at the January 27, 2020 meeting, the Assessment Appeals Board denied the Stipulation for Assessor's Parcel Number 008-020-15.

Sincerely,

Lindsey Dunham Deputy Clerk of the Board

Enclosure

cc: Agent

During the appeal review process, the Assessor's office compiled market data to determine a fair market value for what was the Georgia Pacific Corporation mill site property. The subject parcel is commercial property zoned Industrial. There is a significant lack of market data for such zoned properties. The best market indicator is a sell from "Baxman Gravel" with an average market value of \$44,000 per acre. Georgia Pacific Corporation recently sold three of their subject properties, which also has an average market value of \$44,796 per acre. This parcel has 8.0+/- acres of contaminated swamp/wetlands undergoing remediation. The Assessor has agreed to assess this 8.0+/- acres at \$0.00 per acre until the remediation is completed. Therefore the Assessor agrees to assess the remainder of the parcel acreage at a market value of \$44,796 per acre.

The stipulated value breakdown is:

Land \$6,350,280

Improvements \$0.00 = Total \$6,350,280

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. 18-045

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,

Kndwy Dun C Lindsey Dunham

Deputy Clerk of the Board

Enclosure

cc:

County Counsel

Assessor-Clerk-Recorder



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 Corporatione PO Box 105681 Atlanta, GA 30348

RE: Assessor's Parcel No./Account No. 008-020-15-00

Protest/Application No.: Appeal No. 18-045

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).

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DATE NOTICE MAILED:

ENCLOSURES:

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

CARMEL J. ANGELO
CLERK OF THE BOARD

Smokey Dimham

Deputy