

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.**

Non-refundable processing fee to be paid at time of filing.
\$35 for residential property up to three (3) units
\$100 for all other property types



RETURN TO:
COUNTY OF LAKE
CLERK OF THE BOARD
255 N. FORBES STREET
LAKEPORT, CA 95453

APPLICATION NUMBER: Clerk Use Only
 20-2019

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME: AMERICAN TOWER LP C/O AMERICAN TOWER CORP - #41549
 EMAIL ADDRESS: Site 41549
 MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): P O Box 723597

CITY: Atlanta	STATE: GA	ZIP CODE: 31139	DAYTIME TELEPHONE: (713) 407-3201	ALTERNATE TELEPHONE: (713) 407-3718	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): Wornat, Brent
 EMAIL ADDRESS: bwornat@bdo.com

COMPANY NAME: BDO USA, LLP

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL): Shamma, Jeff
 EMAIL ADDRESS: jshamma@bdo.com

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX): 2929 Allen Parkway, Floor 20

CITY: Houston	STATE: TX	ZIP CODE: 77019	DAYTIME TELEPHONE: (713) 407-3201	ALTERNATE TELEPHONE: (713) 407-3718	FAX TELEPHONE: ()
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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: Sr. Tax Mgr.	DATE: 9/30/2019
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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: 003-004-070-000	ASSESSMENT NUMBER: 860-000-139-000	FEE NUMBER:
ACCOUNT NUMBER:	TAX BILL NUMBER:	

PROPERTY ADDRESS OR LOCATION: _____ DOING BUSINESS AS (DBA), if appropriate: _____

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- COMMERCIAL/INDUSTRIAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- AGRICULTURAL
- MANUFACTURED HOME
- WATER CRAFT
- OTHER: _____
- POSSESSORY INTEREST
- VACANT LAND
- AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	367,000	0	
IMPROVEMENTS/STRUCTURES	40,000	0	
FIXTURES			
PERSONAL PROPERTY (see instructions)		2,418	
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	407,000	2,418	
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 Tower value is over market value
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ **00.00** 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
	Atlanta, GA	9/30/2019
NAME (Please Print) Doug Braun		

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



LAKE COUNTY 2019 - 2020 PROPERTY TAX BILL
 Barbara C Ringen, Treasurer - Tax Collector
 255 N Forbes Street, Room 215 Lakeport, CA 95453

Site 41549

UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

PROPERTY INFORMATION - TAX YEAR: 2019	IMPORTANT MESSAGES
ASMT NUMBER: 860-000-139-000 TAX RATE AREA: 057-064 FEE PARCEL NUMBER: 003-004-070-000 LOCATION: ASSESSED OWNER: AMERICAN TOWER LP 1A-00163 UA AMERICAN TOWER LP C/O AMERICAN TOWER CORP - #41549 P O BOX 723597 ATLANTA GA 31139	Original bill date 07/18/2019 POSSESSORY INTEREST EPAY http://tax.lakecountycalifornia.gov or (866) 506-8035 Please see reverse side for additional information

2019 - 2020

COUNTY VALUES, EXEMPTIONS AND TAXES			
PHONE #S	VALUE DESCRIPTION	ASSESSED VALUES X TAX RATE / 100 = COUNTY TAX	
ASSESSOR (707) 263-2302	LAND	367,000	
VALUES/EXEMPTIONS	STRUCTURAL IMPROVEMENTS	40,000	
ADDRESS CHANGES			
AUDITOR (707) 263-2311			
TAX RATES / REFUNDS			
COLLECTOR (707) 263-2234			
PAYMENT INFORMATION			
	NET TAXABLE VALUE	407,000	1,000000 4,070,00

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES X TAX RATE / 100 = AGENCY TAX		
(707) 262-3000	05500	LAKEPORT USD BOND 2002	407,000	0.055710	226.74
(707) 262-3000	05510	LAKEPORT USD BOND 2015	407,000	0.036200	147.33
(707) 468-3067	06200	MENDOCINO COMM COLLEGE BOND	407,000	0.021000	85.47

459.54

DUE BY AND DELINQUENT AFTER 08/31/2019	TOTAL TAXES \$4,529.54
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IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSEESSEE AT 12:01 AM ON JANUARY 1) IS RESPONSIBLE FOR PAYMENT OF THIS TAX BILL. THE SALE OR DISPOSAL OF PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THE OBLIGATION TO PAY TAXES.

IF THE TAXES REMAIN UNPAID AT 5:00 PM ON THE DUE DATE, A 10% PENALTY ATTACHES. IF THE TAXES REMAIN UNPAID TWO MONTHS AFTER THE DUE DATE, AN ADDITIONAL 1.5% PENALTY ATTACHES ON THE FIRST OF EACH MONTH UNTIL THE TAXES ARE PAID IN FULL.

TO ENFORCE PAYMENT, THE LAW ALLOWS THE TAX COLLECTOR TO PURSUE COLLECTION ENFORCEMENT ACTIVITIES. THIS MAY INCLUDE THE FILLING OF A CERTIFICATE OF LIEN OR THE SEIZURE AND SALE OF PERSONAL PROPERTY, IMPROVEMENTS OR POSSESSORY INTEREST OF THE ASSESSEE.

LAKE COUNTY UNSECURED PROPERTY TAXES - PAYMENT STUB

ASMT NUMBER: 860-000-139-000
FEE PARCEL NUMBER: 003-004-070-000
 LOCATION:
CURRENT OWNER: AMERICAN TOWER LP
C/O AMERICAN TOWER CORP - #41549
P O BOX 723597
ATLANTA GA 31139

MAKE CHECK PAYABLE TO:
 Lake County Tax Collector
 255 N Forbes Street, Room 215
 Lakeport, CA 95453

2019 - 2020

IF PAID BY 08/31/2019 \$4,529.54

DELINQUENT AFTER 08/31/2019 (INCLUDES 10% PENALTY OF 452.95) 4,982.49

81.0000139000320198000004529541100000498249220198



American Towers, LLC
 Rental Operating Unit
 10 Presidential Way
 Woburn, MA 01801
 TIN 65-0598206

Citibank, N.A.
 One Penn's Way, New Castle, DE 19720

62-20
 311

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
27-SEP-19	2086308	\$*****100.00

Void after 90 days

PAY: One Hundred Dollars And Zero Cents*****

TO THE ORDER OF: LAKE COUNTY CA
 TREASURER/TAX COLLECTOR
 255 N. FORBES STREET
 ROOM 215
 LAKEPORT, CA 95453
 US

T. Bunker

AUTHORIZED SIGNATURE

⑈ 2086308⑈ ⑆ 031100209⑆ 38831942⑈

County Of Lake
 Lakeport, California

Receipt No. 1373357

Department: 1012

Date 10-11-19

Received of American Towers LLC \$ 100.00
One hundred & no/100 Dollars

Detail of Deposit ASSESSMENT APPEAL # 860-000-139
(POSSESSORY INTEREST)

CASH
 CHECK # 2086308
 OTHER

By *[Signature]*

Department: 1012

Date: 10-11-19

VENDOR NAME LAKE COUNTY CA

Dollars

Received of American Towers LLC \$ 100.00
One hundred & no/100

Detail of Deposit ASSESSMENT APPEAL # 860-000-139
(Possessory Interest)

CASH
CHECK # 2086308
OTHER

By [Signature]

DESCRIPTION	GR AMOUNT	DISCOUNT	NET AMOUNT
00041549		0.00	100.00
GR RECORD OF PAYMENT	100.00	0.00	100.00
Deposit sign up form please			

RECEIVED
OCT 11 2019
COUNTY OF LAKE
BOARD OF SUPERVISORS