BOE-305-AH (P1) REV. 11 (05-22)

# **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. \$35.00 for residential property up to three (3) units \$100.00 for all other property types

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

COUNTY OF LAKE BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

attach hearing evidence to this application.						APPLICATION NUMBER: Clerk Use Only  34 - 2024				
1. APPLICANT INFORMATION - PLEASE PRINT  NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME					EMAIL ADDRESS					
Waste Connections of California, Inc.	ISHVESS, OK I	RUST NAME			LINITERBOTT	.00				
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OF 3 Waterway Square Place Suite 110	OR P. O. BOX)									
CITY The Woodlands	STATE TX	ZIP CODE 77380	DAYT	IME TELEPHONE	ALTERNAT	E TELEPHONE	FAX TELEPHONE			
2. CONTACT INFORMATION - AGENT, AT	TORNEY,	OR RELATIVE O	FAP	PLICANT if ap	plicable - (R	EPRESENT	TATION IS OPTIONAL)			
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST Deloitte Tax LLP					EMAIL ADDRE					
COMPANY NAME										
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS:	T, MIDDLE INTI	TAL)								
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)										
2200 Ross Ave., Suite 1600			1							
CITY Dallas	STATE	ZIP CODE 75201	DAYT	'IME TELEPHONE )	( )	E TELEPHONE	FAX TELEPHONE			
attorney as indicated in the Certification applicant is a business entity, the agent The person named in Section 2 above is enter in stipulation	's authoriz hereby au	zation must be si uthorized to act a	gned is my	d by an officer agent in this	or authorize application,	d employe	e of the business. spect assessor's records,			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED				TITLE Tax Manager	munig to un		DATE 22/24			
ASSESSOR'S PARCEL NUMBER		CE/TAX BILL ESSMENT NUMBER			FEE NUMBI	R				
		800-000-600-000			008-001-260-000					
ACCOUNT NUMBER	TAX	BILL NUMBER								
PROPERTY ADDRESS OR LOCATION 230 Soda Bay Road					DOING BUS	INESS AS (DE	BA), if appropriate			
PROPERTY TYPE										
SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE	DUPLEX	A	GRICULTURAL		☐ POS	SESSORY INTEREST			
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS	1	_ м	ANUFACTURED	HOME	☐ VAC	ANT LAND			
☐ COMMERCIAL/INDUSTRIAL ☐ WATER CRA						☐ AIR				
☑ BUSINESS PERSONAL PROPERTY/FIX	TURES	ſ		THER:						
4. VALUE	A. \	VALUE ON ROLL		B. APPLICANT'S		VALUE	C. APPEALS BOARD USE ONLY			
LAND										
IMPROVEMENTS/STRUCTURES										
FIXTURES										
PERSONAL PROPERTY (see instructions)		624	,921			0				
MINERAL RIGHTS		321	,							
TREES & VINES										
OTHER										
TOTAL		624	,921			0				
PENALTIES (amount or percent)		024	,021							

5. TYPE OF ASSESSMENT BEING APPEALED V Check only one. Se	ee instructions for filing pe	eriods
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	IE CURRENT YEAR	
☐ SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR: _		
☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAM		☐ PENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR: _		_ FEMALIT ASSESSMENT
*Must attach copy of notice or bill, where applicable **Ea	ch roll year requires a sep	arate application
6. REASON FOR FILING APPEAL (FACTS)  If you are uncertain of which item to check, please check "I. OTHER" an The reasons that I rely upon to support requested changes in value are A. DECLINE IN VALUE  ☐ The assessor's roll value exceeds the market value as of Janu B. CHANGE IN OWNERSHIP  ☐ 1. No change in ownership occurred on the date of ☐ 2. Base year value for the change in ownership established or C. NEW CONSTRUCTION ☐ 1. No new construction occurred on the date of ☐ 2. Base year value for the completed new construction establi ☐ 3. Value of construction in progress on January 1 is incorrect. D. CALAMITY REASSESSMENT ☐ Assessor's reduced value is incorrect for property damaged b' E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's val ☑ 1. All personal property/fixtures. ☐ 2. Only a portion of the personal property/fixtures. Attach desceed the propential property assessment is not justified. G. CLASSIFICATION/ALLOCATION ☐ 1. Classification of property is incorrect. ☐ 2. Allocation of value of property is incorrect (e.g., between lare the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL AFTER AN AUDIT. Must include description of each pround in the APPEAL A	ctions before completing to deprovide a brief explanation as follows:  uary 1 of the current year.  In the date of  shed on the date of  y misfortune or calamity.  ue of personal property and arription of those items.  In the date of  or misfortune or calamity.  In the date of  y misfortune or calamity.	this section. In of your reasons for filing this application.  It is incorrect.  It is incorrect.  It is incorrect.  It is incorrect.
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND SE	e instructions.	
☐ Yes ☐ No		
CERTIFICA	ATION	
I certify (or declare) under penalty of perjury under the laws of the State of accompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic integent authorized by the applicant under item 2 of this application, or (3) are Number, who has been retained by the applicant and	he best of my knowledge an rest in the payment of taxes a attorney licensed to practic	d belief and that I am (1) the owner of the on that property – "The Applicant"), (2) an e law in the State of California, State Bar
SIGNATURE (Use Blue Pen Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE/27/211
NAME (Diosea Billia)	The Woodlands, TX	111244
NAME (Please Publication Peyton W. Tolar		50
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
✓ OWNER AGENT ATTORNEY SPOUSE REGISTER	ED DOMESTIC PARTNER	CHILD PARENT PERSON AFFECTED
☑ CORPORATE OFFICER OR DESIGNATED EMPLOYEE		

## INFORMATION AND INSTRUCTIONS FOR ASSESSMENT APPEAL APPLICATION

The State Board of Equalization has prepared a pamphlet to assist you in completing this application. You may download a copy of Publication 30, Residential Property Assessment Appeals, at www.boe.ca.gov/proptaxes/asmappeal.htm or contact the clerk of your local board for a copy.

Filing this application for reduced assessment does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. The appeals board has two years from the date an application is filed to hear and render a decision. If a reduction is granted, a proportionate refund of taxes paid will be made by the county.

Based on the evidence submitted at the hearing, the appeals board can increase, decrease, or not change an assessment. The decision of the appeals board upon this application is final; the appeals board may not reconsider or rehear any application. However, either the applicant or the assessor may bring timely action in superior court for review of an adverse action.

An application may be amended until 5:00 p.m. on the last day upon which the application might have been timely filed. After the filing period, an invalid or incomplete application may be corrected at the request of the clerk or amendments may be made at the discretion of the board. Contact the clerk for information regarding correcting or amending an application.

The appeals board can hear matters concerning an assessor's allocation of exempt values. However, it cannot hear matters relating to a person's or organization's eligibility for a property tax exemption. Appeals regarding the denial of exemptions are under the jurisdiction of the assessor and/ or the courts.

The following instructions apply to the corresponding sections on the application form. Please type or print in ink all information on the application form.

### SECTION 1. APPLICANT INFORMATION

Enter the name and mailing address of the applicant as shown on the tax bill or notice. If the applicant is other than the assessee (e.g., lessee, trustee, party affected), attach an explanation. NOTE: An agent's address may not be substituted for that of the applicant.

## SECTION 2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT

Provide the contact information for an agent, attorney, or relative if filing on behalf of the applicant. You are not required to have professional representation. If you have an agent to assist you, the applicant must complete the Agent Authorization portion of this form or attach an authorization which includes the information indicated below.

### **AUTHORIZATION OF AGENT**

If the agent is not a California-licensed attorney or one of the relatives indicated in the certification section, you must complete this section, or an agent's authorization may be attached to this application. An attached authorization must contain all of the following information:

- · The date the authorization is executed.
- A statement that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed or years indicated, limited to four consecutive years, beginning with the year in which the authorization was signed.
- The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within the county that the application is being filed.
- · The name, address, and telephone number of the agent.
- The applicant's signature and title.
- A statement that the agent will provide the applicant with a copy of the application.

## SECTION 3. PROPERTY IDENTIFICATION INFORMATION

Enter the appropriate number from your assessment notice or from your tax bill. If the property is personal property (e.g., an aircraft or boat), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed.

### SECTION 4. VALUE

COLUMN A. Enter the amounts shown on your assessment notice or tax bill for the year being appealed. Personal Property includes all water craft (boats, vessels, jet-skis), airplanes, and business personal property. If you are appealing a current year assessment (base year or decline in value) and have not received an assessment notice, or are unsure of the values to enter in this section, please contact the assessor's office. If you are appealing a calamity reassessment, penalty assessment, or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the assessment notice you received.

COLUMN B. Enter your opinion of value for each of the applicable categories. If you do not state an opinion of value, it will result in the rejection of your application.

COLUMN C. This column is for use by the appeals board. Do not enter anything in this column.

# SECTION 5. TYPE OF ASSESSMENT BEING APPEALED

Check only one item per application. Check the item that best describes the assessment you are appealing.

Regular Assessment filing dates are: (1) July 2 through September 15 for all property located in the county provided the county assessor sent a notice of assessed value by August 1 to all assessees with real property on the local roll; or (2) July 2 through November 30 for all property located in the county if the county assessor did not send notices of assessed values. Filing deadlines may be viewed at www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf.

### Check the Regular Assessment box for:

- Decline in value appeals (value as of January 1 of current year).
- Change in ownership and new construction appeals when the 60 day filing period for a supplemental assessment appeal has been missed, provided the following January 1 after change of ownership or new construction has passed.

Supplemental Assessment filing dates are within 60 days after the date printed on the supplemental notice or its postmark date, whichever is later. If such notice is not received within 15 days of the deadline filing date, or the property is in a county that allows for the tax bill to serve as the notice, the filing date is within 60 days of the date printed on the supplemental tax bill or its postmark date, whichever is later. Check the Supplemental Assessment box for:

· Change in ownership and new construction appeals filed within the deadline dates noted above.

Roll Change/Escape Assessment/Penalty Assessment filing dates are within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. If such notice is not received within 15 days of the deadline filing date, or the property is in a county that allows the tax bill to serve as the notice, the filing date is within 60 days of the date printed on the tax bill or its postmark date, whichever is later. Calamity Reassessment filing dates are within six months after the mailing of the assessment notice. Check the Roll Change/Escape Assessment/Calamity Reassessment box for:

- · Roll corrections
- · Escape assessments, including those discovered upon audit
- Penalty Assessments
- Property damaged by misfortune or calamity, such as a natural disaster

For Supplemental and Roll Change/Escape Assessment/Calamity Reassessment appeals, indicate the roll year and provide the date of the notice or, if applicable, date of the tax bill. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. It is required that you attach a copy of the supplemental or escape assessment notice or, if applicable, the tax bill.

## SECTION 6. REASON FOR FILING APPEAL (FACTS)

Please check the item or items describing your reason(s) for filing this application. You may attach a brief explanation if necessary. Evidence must be presented at the hearing; do not attach hearing evidence to this application.

A *Decline in Value* appeal means that you believe the market value of the property on January 1 of the current year is less than the assessed value for the property. If you select *Decline in Value*, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings during the regular assessment appeal filing period.

In general, **base year** is either the year your real property changed ownership or the year of completion of new construction on your property; base year value is the value established at that time. The base year value may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three years.

Calamity Reassessment includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. An appeal application may only be filed after you have (1) filed a request for reassessment due to a calamity with the assessor; and (2) you have received a notice from the assessor in reply to that request for reassessment.

Only applications filed for *penalties* imposed by the assessor can be removed by the board. A penalty assessed by the tax collector cannot be removed by the appeals board; for example, late charges on payments.

For *classification* of property, indicate whether you are appealing only an item, category, or class of property. Please attach a separate sheet identifying what property will be the subject of this appeal. *Allocation* of value is the division of total value between various components, such as land and improvements.

Appeal after an Audit must include a complete description of each property being appealed, and the reason for the appeal. Contact the clerk to determine what documents must be submitted. If not timely submitted, it will result in the denial of your application.

## SECTION 7. WRITTEN FINDINGS OF FACTS

Written findings of facts are explanations of the appeals board's decision, and will be necessary if you intend to seek judicial review of an adverse appeals board decision. Findings of facts can only be requested if your appeal is heard before a board and if made in writing at any time prior to the commencement of the hearing. Failure to pay the required fees prior to the conclusion of the hearing will be deemed a waiver of the request. Requests for a tape recording or transcript **must** be made no later than 60 days after the final determination by the appeals board. Contact the clerk to determine the appropriate fee; do not send payment with your application.

### SECTION 8. DESIGNATION AS CLAIM FOR REFUND

Indicate whether you want to designate this application as a claim for refund. If action in superior court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. NOTE: If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.

CERTIFICATION - Check the box that best describes your status as the person filing the application.

### REQUESTS FOR EXCHANGE OF INFORMATION

You may request an "exchange of information" between yourself and the assessor regardless of the assessed value of the property. If the assessed value of the property exceeds \$100,000, the assessor may initiate an "exchange of information" (Revenue and Taxation Code section 1606). Such a request may be filed with this application or may be filed any time prior to 30 days before the commencement of the hearing on this application. The request must contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. In some counties, a list of property transfers may be inspected at the assessor's office for a fee not to exceed \$10. The list contains transfers that have occurred within the county over the last two years.

LOCATION:

## LAKE COUNTY 2024 - 2025 PROPERTY TAX BILL Patrick M. Sullivan, Treasurer - Tax Collector

07/23/2024 6:09:17AM

255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234 UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

PROPERTY INFORMATION IMPORTANT MESSAGES

ASMT NUMBER: 800-000-600-000 TAX RATE AREA: 057016
ORIG ASMT: 800-000-600-000 S00-000-000 VAX RATE AREA: 057016
FEE NUMBER: 008-001-260-000 VAX RATE AREA: 057016 VAX RATE AREA: 05

3 WATERWAY SQUARE PL STE 110 THE WOODLAND TX 77380

230 SODA BAY RD

COUNTY VALUES, EXEMPTIONS, AND TAXES					
PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED	
ASSESSOR: (707) 263-2302		0	0	(	
VALUE/EXEMPTION		0	0	(	
ADDRESS CHANGES		0	0	(	
AUDITOR: (707) 263-2311		0	0		
TAX RATES/REFUNDS	PERSONAL PROPERTY	0	624921	624921	
COLLECTOR:		0	0		
PAYMENT INFORMATION		0	0	(	
		0	0	(	
NET TAXABLE VALUE				624921	
VALUES X TAX RATE PER \$100 1.000000				\$6,249.21	

VOTER APPROVED TAXES, FEES AND OTHER CHARGES							
PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	Х	TAX RATE PER \$100	Ξ	AGENCY TAXES
(707) 262-3000	05500	LAKEPORT UNIFIED SCHOOL BONDS	624921		0.050020		\$312.58
(707) 262-3000	05510	LAKEPORT UNIFIED SCHOOL BONDS 2014	624921		0.045710		\$285,65
(707) 468-3067	06200	MENDOCINO COMM COLLEGE BOND	624921		0.020000		\$124.98

PHONE #S DESCRIPTION DIR CHRG PHONE #S DESCRIPTION DIR CHRG PHONE #S DESCRIPTION DIR CHRG

PENALTY & COST TOTAL AGENGY TAXES \$723.21

PENALTY & COST TOTAL DIRECT CHARGES \$0.00

AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES \$723.21

DUE BY AND DELINQUENT AFTER TOTAL TAXES
08/31/2024 \$6,972.42
IMPORTANT INFORMATION REGARDING THIS UNSECURED TAX BILL

THE LIEN DATE OWNER (ASSESSEE 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 FILING 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 - 1ST INSTALLMENT PAYMENT STUB							
ASMT NUMBER:	800-000-600-000	TAX YEAR:	2024	MAKE CHECK PAYABLE TO:			
ORIG ASMT:	800-000-600-000			Lake County Tax Collector			
FEE NUMBER:	008-001-260-000			255 N. Forbes Street, Room 215			
LOCATION:	230 SODA BAY RD	)		Lakeport, CA 95453			

3 WATERWAY SQUARE PL STE 110 THE WOODLAND TX 77380

2025 151

IF PAID BY 08/31/2024 \$6,972.42

DELINQUENT AFTER 08/31/2024 (INCLUDES 10% PENALTY OF \$697.24 AND \$0.00 COST)