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

DEC 2 2024

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

COUNTY OF LAKE BOARD OF SUPERVISORS /

attach hearing evidence to this applicat	APPLICATION NUMBER: Clerk Use Only 37 - 2024 EMAIL ADDRESS					
1. APPLICANT INFORMATION - PLEASE						
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), B						
Mendocino Leasing Company, Inc. MAILING ADDRESS OF APPLICANT (STREET ADDRESS	OR P O BOX				<u> </u>	
3 Waterway Square Place Suite 110	5111. O. 2014					
CITY The Woodlands	STATE TX	77380 (TIME TEI EDHONE	ALTERNATE TELEPH	()	
2. CONTACT INFORMATION - AGENT, A			PPLICANT if ap		ENTATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRE Deloitte Tax LLP	RST, MIDDLE INI	TIAL)		FMAII ADDRESS		
COMPANY NAME						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	ST, MIDDLE INTI	TAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) 2200 Ross Ave., Suite 1600						
CITY Dallas	STATE	ZIP CODE DAY	TIME TELEPHONE	ALTERNATE TELEPH	IONE 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 stipulati	t's authoriz s hereby au	ation must be signe	d by an officer y agent in this	or authorized empl application, and ma	oyee of the business. y inspect assessor's records,	
SIGNATURE OF APPLICANT, OFFICER OF AUTHORIZED			TITLE Tax Manager		DATE / 22/211	
☐ Yes ☐ No Is this property a single ENTER APPLICABLE NUMBER FROM Y		lling that is occupied as t	he principal place	of residence by the ow	ner?	
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER 810-000-721-000		FEE NUMBER 008-001-260-000			
ACCOUNT NUMBER	TAX E	BILL NUMBER				
PROPERTY ADDRESS OR LOCATION 230 Soda Bay Road				DOING BUSINESS AS (DBA), if appropriate		
PROPERTY TYPE V				1101	:	
SINGLE-FAMILY / CONDOMINIUM / TO	NNHOUSE /	DUPLEX	AGRICULTURAL	П	POSSESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS ☐ MANUFACTURE				HOME	VACANT LAND	
☐ COMMERCIAL/INDUSTRIAL	VATER CRAFT	_	AIRCRAFT			
☐ BUSINESS PERSONAL PROPERTY/FIX	TURES		THER:		74110174	
4. VALUE	A, V	ALUE ON ROLL	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY	
LAND						
IMPROVEMENTS/STRUCTURES						
FIXTURES						
PERSONAL PROPERTY (see instructions)		220,473		190,171		
MINERAL RIGHTS						
TREES & VINES						
OTHER						
TOTAL		220,473		190,171		
PENALTIES (amount or percent)		===,,,,,		,111		

BOE-305-AH	(P2)	REV.	11	(05-22)	

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. Se		eriods
☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE	E CURRENT YEAR	
SUPPLEMENTAL ASSESSMENT *DATE OF NOTICE: ROLL YEAR: _		
□ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAM		C DENALTY ASSESSMENT
*DATE OF NOTICE: **ROLL YEAR: _	-	
*Must attach copy of notice or bill, where applicable **Eac	h roll year requires a sep	parate application
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 by E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's val 1. All personal property/fixtures. 2. Only a portion of the personal property/fixtures. Attach descended by the personal property/fixtures. Attach descended by the personal property/fixtures. Attach descended by the personal property/fixtures attach descended by the personal property/fixtures. Attach descended by the personal property/fixtures attach descended by the personal property/fixtures. Attach descended by the personal property/fixtures attach descended by the personal property/fixtures. Attach descended by the personal property/fixtures attach descended by the personal property/fixtures attach descended by the personal property/fixtures. 1. CLASSIFICATION/ALLOCATION 1. Classification of property is incorrect (e.g., between larent personal property is incorrect (e.g., between larent personal property is incorrect. 2. Assessment of other property of the assesse at the location of the personal property is incorrect. 3. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND Seconded by the personal property is incorrect. 4. The personal property is incorrect. 4. Are requested. 5. All personal property is	ary 1 of the current year. the date of thed on the date of misfortune or calamity. The of personal property are ription of those items. It and improvements and and improvements appears to its incorrect. The instructions.	n of your reasons for filing this applicatio
CERTIFICA	TION	
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 t property or the person affected (i.e., a person having a direct economic inte agent authorized by the applicant under item 2 of this application, or (3) are Number, who has been retained by the applicant and	ne best of my knowledge a rest in the payment of taxes attorney licensed to practi	nd belief and that I am (1) the owner of t s on that property – "The Applicant"), (2) ice law in the State of California, State E
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE 1 1/22/24
NAME (Pisase Print)	The Woodlands, TX	11/10/21
Peyton W. Tolar FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)		
	ED DOMESTIC PARTNER	CHILD PARENT PERSON AFFECT
☑ 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.



LAKE COUNTY 2024 - 2025 PROPERTY TAX BILL Patrick M. Sullivan, Treasurer - Tax Collector 255 N Forbes Street, Room 215 Lakeport, CA 95453

UNSECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2024 THROUGH JUNE 30, 2025

PROPERTY INFORMATION - TAX YEAR: 2024

810-000-721-000 TAX RATE AREA: 057-016

FEE PARCEL NUMBER: 008-001-260-000 LOCATION:

ASMT NUMBER:

230 SODA BAY RD

MENDOCINO LEASING COMPANY INC ASSESSED OWNER:

Orlginal bill date 07/11/2024 230 SODA BAY RD

EPAY http://tax.lakecountyca.gov or (866) 506-8035 Please see reverse side for additional Information

1A-04683 UA MENDOCINO LEASING COMPANY INC **DBA MENDOCINO LEASING COMPANY INC 3 WATERWAY SQUARE PLACE SUITE 110**

THE WOODLANDS TX 77530

2024 - 2025

IMPORTANT MESSAGES

COUNTY VALUES, EXEMPTIONS AND TAXES

PHONE #S

VALUE DESCRIPTION

ASSESSED VALUES X TAX RATE / 100 = COUNTY TAX

ASSESSOR (707) 263-2302 VALUES / EXEMPTIONS ADDRESS CHANGES

PERSONAL PROPERTY

220,470

AUDITOR (707) 263-2311 TAX RATES / REFUNDS

COLLECTOR (707) 263-2234 PAYMENT INFORMATION

NET TAXABLE VALUE

220,470

1.000000

2.204.70

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS **PHONE #S** CODE DESCRIPTION ASSESSED VALUES X TAX RATE / 100 = AGENCY TAX LAKEPORT UNIFIED SCHOOL BONDS 05500 (707) 262-3000 220,470 0.050020 110.27 LAKEPORT UNIFIED SCHOOL BONDS 2014 05510 (707) 262-3000 220,470 0.045710 100.77 MENDOCINO COMM COLLEGE BOND (707) 468-3067 06200 220,470 0.020000 44.09

255.13

DUE BY AND DELINQUENT AFTER 08/31/2024

TOTAL TAXES \$2,459.83

smount of to discuss a possible payment plan arrangement. Messages" on the front of the tax bill, centact the Tax Collector's Office for a cayoff If the massage "Dalinquent Taxes Exist on Property" appears under "Important Collector will also add fees to cover costs associated with delinquent reminder notices see and redemption penalties computed at a rate of 1.5 percent per month. The Tax 318 isnotitibe ne grimuori. !! ylub no sutsta xst "betlusteo" s of flevnoo fliw 08 enub no a flower of 5 of the next business day. Taxes outstanding as 5.00 p.m. q installments. If the due date falls on a Saturday, Sunday or legal holiday, the hour of and percent penalty fee per installated. An additional \$20.00 is added to the late second due February 1 and delinquent after 5:00 pm on April 10. Late payments are assessed a ai fractification brocces art. Of redmacood no Pric 00:3 rafia fractional installment is euc al tramilatari tarit enil panibaeb tramilatari ripae of nong appiron rebrimer bries two payment stubs. Please note the delinquent dates listed on the bill. We do not Annual tax bills are mailed between October 1 and November 1. Each bill includes SECURED TAX INFORMATION

Whittler, CA 90607-5011 FO. Box 5011

raka Conuty Tax Collector Make Checks payable to:

For your protection, obtain proof of mailing from your post office CANTIOM Fost Missing, or tale Postnaliks will be penaized.

rgessassis aq osje ilok Areued egantisep Ajrebed egalbiys date. Send cheek, casher's chack or moles, octor. Octor is the deminant feed they make the moles are the deminant a recommentation of AMM AGM AMM from the comment of the MAMM AGM AMM from the comment of the comment o framvac arti aanmiratab aatmaS tstao9, SID arti to XRRMT2O9, USAM YA

IATNO SGNILL ST

TAX PAYMENTS: