

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

RECEIVED

SEP 04 2024

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

COUNTY OF LAKE
 BOARD OF SUPERVISORS /
 ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
 15-2024

1. APPLICANT INFORMATION - PLEASE PRINT

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

Myers Storage LLC

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

PO Box 1641

CITY Kelseyville

STATE CA ZIP CODE 95451

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)

EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

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 008-063-250-000	ASSESSMENT NUMBER 990-106-529-000	FEE NUMBER 008-063-250-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
 3584A North Main St Kelseyville CA 95451

DOING BUSINESS AS (DBA), if appropriate
 Kelseyville Main Street Storage

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	100,000	110,000	
IMPROVEMENTS/STRUCTURES	1,110,000	590,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	1,210,000	700,000	
PENALTIES (amount or percent)			

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: 7/26/24 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

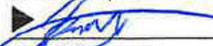
CERTIFICATION

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


NAME (Please Print)
JOSEPH MYERS

LAKEPORT, CA

9-4-24

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

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.

The previous owner purchased the land for approximately \$110,000. Previous owner then spent approximately \$250,000 in improvements on property, which he can produce receipts for. We purchased the property for \$700,000 in September of 2023 with a contract that can be provided. We had our taxes reassessed at \$4,500,000, with the explanation of that being the average price of similar structures sold in Lake County, regardless of sq footage, quality, or location. The county has now agreed to lower our taxable value to \$1,210,000.

We are requesting to have this amount lowered to the fair market value and sale price of the property, \$700,000.

Respectfully,

Joseph Myers



Shonna Myers



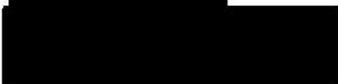


County of Lake

Richard A. Ford, Assessor-Recorder
255 N. Forbes Street, Room 223
Lakeport, Ca 95453 (707) 263-2302

NOTICE OF CORRECTION TO THE SECTION 601 ASSESSMENT ROLL

MYERS STORAGE LLC
DBA KELSEYVILLE MAIN STREET STORAGE



ASMT: 008-063-250-000
FEE #: 008-063-250-000
BASE ASMT: 008-063-250-000

SECURED

Date: July 24, 2024

SITUS: 3584A NORTH MAIN ST
KELSEYVILLE CA

THIS NOTICE IS TO INFORM YOU OF A CORRECTION TO THE ASSESSMENT ROLL CAUSED BY:

Enrolling Rule 8 for 2023 Change in Ownership

THIS CORRECTION IS MADE UNDER REVENUE AND TAXATION CODE SECTION(S): 75.54

THIS WILL DECREASE THE TAXABLE VALUE TO THE FIGURES SHOWN BELOW IN THE NEW VALUE COLUMN FOR THE FISCAL YEAR AFFECTED.

VALUE SUMMARY YEAR 2024 - 2025	OLD VALUE	NEW VALUE	NET CHANGE
LAND	100,000	100,000	
STRUCTURE	4,400,000	1,110,000	-3,290,000
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	4,500,000	1,210,000	-3,290,000
LESS: EXEMPTIONS			
NET TAXABLE	4,500,000	1,210,000	-3,290,000



County of Lake

Richard A. Ford, Assessor-Recorder

255 N. Forbes Street, Room 223
Lakeport, Ca 95453 (707) 263-2302

BOE-67-B(P1) Rev. 02 (08-08)

NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: 07/26/2024

Parcel Number: 008-063-250-000
Asmt Num: 990-106-529-000
Situation Address: 3584A NORTH MAIN ST KELSEYVILLE CA
Comments:

Doc Num: 2023R0009714
Orig Asmt: 008-063-250-000

MYERS JOSEPH R



09/06/2023

Date of Change of Ownership or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe the assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at (707) 263-2302.

	CURRENT ROLL 2023 - 2024			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	110,372	100,000	-10,372	0	0	0
Improvements	0	1,110,000	1,110,000	0	0	0
Growing	0	0	0	0	0	0
Fixtures	0	0	0	0	0	0
Personal Prop./ Mobile Home	0	0	0	0	0	0
Homesite	0	0	0	0	0	0
TAXABLE VALUE	110,372	1,210,000	1,099,628	0	0	0
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	110,372	1,210,000	1,099,628	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION