RECEIVED

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 the time of filing. \$35.00 for residential property up to three 3 units 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

continuouse of the bearing or denial of the an	neel De	4					
continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT				APPLICATION	NUMBER:	: Clerk Use Only	
				42-2024			
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSI		RUST NAME		EMAII ADDDECC		4	
McIntyre Gavil	2 R	19.4 Pe-241					
MAII ING ADDRESS OF APPI ICANT ISTREET ADDRESS OR	P. O. BOX)						
chy Potter Valley	STATE	ZIP CODE 469			LEPHONE	FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, ATT	ORNEY,	OR RELATIVE OF	APPLICANT if ap		RESENTAT	TION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST,	MIDDLE INIT	TIAL)		EMAIL ADDRESS			
COMPANY NAME							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, I	MIDDLE INTI	TAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)							
CITY	STATE	ZIP CODE D/	AYTIME TELEPHONE	ALTERNATE TE	LEPHONE	FAX TELEPHONE	
		()	()		()	
AUTHORIZATION OF AGENT	tod (ar at		ATION ATTACHE		o tho ana-	ticalicanned California	
The following information must be comple attorney as indicated in the Certification s							
applicant is a business entity, the agent's							
The person named in Section 2 above is h							
enter in stipulation	-	ents, and otherwis		elating to this a	pplication.		
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EI	MPLOYEE		TITLE			DATE	
			- 1				
3. PROPERTY IDENTIFICATION INFORMA	TION						
Yes No Is this property a single-f	amily dwel	ling that is occupied as	s the principal place	of residence by the	e owner?		
ENTER APPLICABLE NUMBER FROM YO	UR NOTIC	CE/TAX BILL					
ASSESSOR'S PARCEL NUMBER	PARCEL NUMBER ASSESSMENT NUM			FEE NUMBER			
001-031-080							
ACCOUNT NUMBER	TAXE	BILL NUMBER					
PROPERTY ADDRESS OR LOCATION Lake	e Pill	sbury, CA	95469	DOING BUSINE	SS AS (DBA)	if appropriate	
PROPERTY TYPE 🗹		1	, , , ,				
☐ SINGLE-FAMILY / CONDOMINIUM / TOWN	IHOUSE /	DUPLEX	AGRICULTURAL		POSSE	SSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF UN	ITS	_	MANUFACTURED	HOME	☐ VACAN	IT LAND	
☐ COMMERCIAL/INDUSTRIAL			WATER CRAFT		AIRCR	AFT	
☐ BUSINESS PERSONAL PROPERTY/FIXTU	IRES		OTHER:				
4. VALUE 2020 - 2021	A. V	ALUE ON ROLL	B. APPLICANT'S	OPINION OF VAL	UE C.	APPEALS BOARD USE ONLY	
LAND		64.838	8	8.906	10		
IMPROVEMENTS/STRUCTURES		21,977	I I I	3 688			
FIXTURES		11	, ,				
PERSONAL PROPERTY (see instructions)							
MINERAL RIGHTS							
TREES & VINES							
OTHER							
TOTAL	15	36,815	99	273			
PENALTIES (amount or percent)	- /-	- 1 9 - 3	1 7				

BOE-305-AH (P2) REV. 11 (05-22)
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: <u>11-21-3024</u> **ROLL YEAR: <u>2020-20</u> 2(
*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 1. No new construction occurred on the date of 2. Base year value for the completed new construction established on the date of 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.
 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.
1. OTHER Base year (2015) value for Escaped Assessment Explanation (attach sheet if necessary) (2020 + 2021) 15 incorrect. See Attachment
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)
NAME (Please Print) 2
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
- 391/1 ONATE OF FORMATED FIRE FOLES

Attachment I

The reasons that I rely upon to support requested changes, and preserve these issues for a higher court, are as follows:

- I. The base year (2015) value (which was utilized for the Escaped Assessments (for 2017-2025) were calculated incorrectly, based on the following undisputed facts:
 - 1. The land in question is a land-locked parcel and has no legal easement. All of the comparables used by the Assessor's Office Cincluded, but not limited to, parcel numbers: 001-021-020, 002-010-130, 002-012-390) possessed legal easements.
 - 2. The land has no water supply. A recent Appraisal Report by John Rensen (who worked as the Mendocino County Assessor for 28 yrs.) states, the unlike the other comparables in the report, this land has no spring or well, and was therefore appraised at \$ 129,000.

3. The improvements on the property were overvalued. Chiefly amoung these, was the mobile home, which the assessor's office valued at \$255,000 in 2003. Such inaccurate valuations are due to the fact that no one from the assessor's office has ever visited the property. conversely, the Appraisor looked at all of the buildings and valued them at less than \$10,000. The appraisal report (complete with pictures of the structures) are on file with the Assessor's Office. Since the submition of this report, the Assessor's Office has lowered the value of these structured to \$23,562 (which still overvalues these improvements, but has made no attempt to visit the, property and assess it's actual value,