

RECEIVED

JUN 10 2020

COUNTY OF LAKE  
BOARD OF SUPERVISORS

**DECLARATION OF ANDREW BEATH, PRESIDENT OF EARTHWAYS  
FOUNDATION, INC., REGARDING THE TIMELY FILING OF ASSESSMENT  
APPEAL APPLICATIONS  
(Cal. Rev. & Tax. Code § 75.31(c)(3)(A))**


I, Andrew Beath, President of the Earthways Foundation, Inc. ("Earthways"), submit this declaration in support of the Assessment Appeal Applications to which this Declaration is attached, as follows:

1. Earthways is the owner of the real property located in the County of Lake which is the subject of the instant Assessment Appeal Applications. Said real property is commonly referred to as the "Lucerne Castle" and is more particularly identified in said Assessment Appeal Applications.
2. Notice of the Supplemental Assessments appealed herein by Earthways was not timely received, nor at all. The Supplemental Assessments subject to the appeals are specifically identified in the Table of Supplemental Assessments provided below.
3. Earthways was first notified of the Supplemental Assessments when it received the Supplemental Tax Bills, with a postmarked date of April 21, 2020. The date printed on the Supplemental Tax Bills is April 16, 2020.
4. Accordingly, the appeals by Earthways of the Supplemental Assessments are timely pursuant to California Revenue and Taxation Code Section 75.31(c)(3)(A).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 4, 2020.

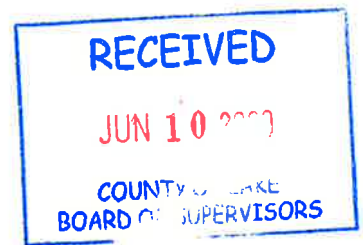
EARTHWAYS FOUNDATION, INC.

  
\_\_\_\_\_  
Andrew Beath  
Its President

**TABLE OF SUPPLEMENTAL ASSESSMENTS**

A	B	C	1.
Property	Amount	Subject of Tax Bill	2.
3700 Country Club Dr. APN 034-182-040-000 Asmt. No. 991-090-252-000	\$91,946.64	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	3.
3700 Country Club Dr. APN 034-182-040-000 Asmt. No. 990-090-252-000	\$28,898.64	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	4.
3792 Country Club Dr. APN 034-867-020-000 Asmt. No. 991-090-254-000	\$225.58	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	5.
3792 Country Club Dr. APN 034-867-020-000 Asmt. No. 990-090-254-000	\$70.88	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	6.
3812 Country Club Dr. APN 034-867-010-000 Asmt. No. 991-090-253-000	\$270.74	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	7.
3812 Country Club Dr. APN 034-867-010-000 Asmt. No. 990-090-253-000	\$85.08	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	8.
6532 Thirteenth Ave. APN 034-867-050-000 Asmt. No. 991-090-257-000	\$293.28	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	9.
6532 Thirteenth Ave. APN 034-867-050-000 Asmt. No. 990-090-257-000	\$92.16	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	10.
6535 Twelfth Ave. APN 034-867-070-000 Asmt. No. 991-090-259-000	\$225.58	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020	11.

		Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	
6535 Twelfth Ave. APN 034-867-070-000 Asmt. No. 990-090-259-000	\$70.88	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	12.
3752 Country Club Dr. APN 034-867-040-000 Asmt. No. 991-090-256-000	\$327.14	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	13.
3752 Country Club Dr. APN 034-867-040-000 Asmt. No. 990-090-256-000	\$102.80	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	14.
3772 Country Club Dr. APN 034-867-030-000 Asmt. No. 991-090-255-000	\$225.58	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	15.
3772 Country Club Dr. APN 034-867-030-000 Asmt. No. 990-090-255-000	\$70.88	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	16.
6607 Fourteenth Ave. APN 034-182-030-000 Asmt. No. 991-090-251-000	\$2,143.52	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	17.
6607 Fourteenth Ave. APN 034-182-030-000 Asmt. No. 990-090-251-000	\$673.70	Secured Supplemental Tax Roll for Fiscal Year July 1, 2019 – June 30, 2020 Bill Date 04/14/2020 Printed Date: 04/16/2020 Postmarked Date: 04/21/2020	18.



## ASSESSMENT APPEAL APPLICATION

### Reasons for Filing Appeal

Applicant, Earthways Foundation, Inc. ("Earthways"), hereby appeals the Assessments for Supplemental Tax Roll for the Fiscal Year of July 1, 2019 – June 30, 2020 because the base year value for the change in ownership established on the date of February 28, 2019 is incorrect.

The amount of the assessment is incorrect and improper. By law, the Assessor "shall appraise real property at its full cash value on the date the change of ownership occurs." (Rev. & Tax Code § 75.10(a).) Full cash value or fair market value means the amount of cash or its equivalent that the property would bring if exposed to the open market under normal conditions. The purchase price shall be presumed to be the full cash value or fair market value. (Rev. & Tax Code § 110.)

The properties which the subject of the appeal, together with 6545 Twelfth Ave., Lucerne, California 95458, APN 034 867 060 000, which is also owned by Earthways, but for which, to our knowledge, no tax bills are pending, were purchased by Earthways as of Feb. 28, 2019 for a total purchase price of \$2,500,000. Yet they are appraised by the Lake County Assessor for a value of approximately \$8,500,000. This is improper and unlawful. According to the California Constitution, the full cash value means the appraised value of real property when purchased. (Cal. Const., Art. XIII A § 2(a).) Thus, the instant appeal of the base value is submitted because that the "highest and best use" valuation, which the Assessor determined on its own accord, is erroneous and in violation of the California Constitution and Revenue & Taxation Code.

Moreover, Earthways and the County of Lake as Seller explicitly agreed that \$2,500,000 is the fair market value of the properties, as stated in the Purchase and Sale Agreement for the Lucerne Castle dated December 12, 2018 (the "Agreement"), as well as the Assessor's own records. Paragraph 4 of the Agreement states "SELLER acknowledges that the property has been appraised by the BUYER and that the foregoing purchase price is fair market value of the property as determined by said independent appraisal, which SELLER has accepted." Accordingly, it is indisputable that both the fair market value and full cash value of the properties is \$2,500,000, and thus, Earthways appeals the \$8,500,000 base value.

Please note, the following persons are hereby authorized to discuss all matters relative to the above referenced parcels, their tax bills, their assessment appeals, and their claims of college exemption, with the Assessor, the Tax Collector, or any other County official:

Robert R. Riggs, Katzoff & Riggs, LLP – attorney for Earthways and New Paradigm College  
George MacDonald, Katzoff & Riggs, LLP – attorney for Earthways and New Paradigm College  
Denise Rushing, Director, New Paradigm College  
Daniel P. Sheehan, President, New Paradigm College

New Paradigm College  
P.O. Box 1082  
Upper Lake, CA 95485  
www.newparadigmcollege.org 707-276-6101

1289  
90-7759/3211

9 June 2020  
Date

Pay to the Order of County of Lake \$ 800<sup>00</sup>  
Eight hundred and 00/100 ————— Dollars



Community First Credit Union  
P.O. Box 6004  
Santa Rosa, CA 95406-0004

Assessment Appeal Applications  
for Arthur Foundation

Orion Ruff MP

⑆321177599⑆12000900743769⑈1289

County Of Lake  
Lakeport, California

Receipt No. 1340169

Department: 1012

Date 6-10-2020

Received of New Paradigm College \$ 800  
Eight Hundred and ————— Dollars

Detail of Deposit

Assessment Appeal Applications

CASH ☐

CHECK ☒

OTHER ☐

#1289

By

RR Joseph

**SENDER: COMPLETE THIS SECTION**

- ☐ Complete items 1, 2, and 3.
- ☐ Print your name and address on the reverse so that we can return the card to you.
- ☐ Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

*Earthways Foundation, Inc.  
3700 Country Club Drive  
Kuerste, CA, 95458*



9590 9402 6814 1074 6032 46

7. Number (Transfer from service label)

*1151 2280 0001 9999 9159*

PS Form 3811, July 2020 PSN 7530-02-000-9053

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

*[Handwritten Signature]*

☒ Agent

B. Received by (Printed Name)

*W. Begunstein*

☐ Addressee

C. Date of Delivery

*9/10/21*

D. Is delivery address different from item 1? ☐ Yes  
If YES, enter delivery address below: ☐ No

3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over \$500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

Domestic Return Receipt :