

**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 for residential property up to three (3) units

\$100 for all other property types

RECEIVED

OCT 25 2019

COUNTY OF LAKE  
BOARD OF SUPERVISORS

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

APPLICATION NUMBER: Clerk Use Only

22-2019

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

Brookes Martin G

EMAIL ADDRESS

marbleguy@earthlink.net

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

10 Royale Ave #17

CITY

LAKEPORT

STATE

CA

ZIP CODE

95453

DAYTIME TELEPHONE

(415) 3831481

ALTERNATE TELEPHONE

(415) 5480483

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

025-681-120-000

ASSESSMENT NUMBER

FEE NUMBER

025 681 120 000

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

10 Royale Ave #17 LAKEPORT CA 95453

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE** ☒☒ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_☐ MANUFACTURED HOME☐ VACANT LAND☐ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: \_\_\_\_\_**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

63,136

34,800

IMPROVEMENTS/STRUCTURES

58,229

56,840

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES &amp; VINES

OTHER

TOTAL

121,365

91,640

PENALTIES (amount or percent)

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

**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: 2019/2020☐ 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)

prop 8 ended revert back to prop 13.  
factored base year value exceed previous  
prop 13 value, 2% increase  
from 2011 = 16% from base value

**7. WRITTEN FINDINGS OF FACTS (\$ 00.00 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)

MARTIN G. BROOKES

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

Martin Brookes  
17 Crown Court  
Mill Valley CA 94941.

To whom it may concern,

I was surprised to see such a large adjustment in the property tax bill for Assesment Number 025-681-120-000 10 Royale Ave #17 Lakeport CA 95453. In reviewing the document, it looks like Prop 8 was implemented in 2011 and the years following no adjustments were made to the property tax bill.

Given the stabilization of the real estate markets I agree with prop 8 being taken off parcel tax however I have questions regarding the calculation on how the new property tax value was calculated.

On researching how the tax base is calculated in this scenario I found the information below on how it would be established.

Can the Assessor increase your assessed value more than 2% in one year? Yes, your assessed value can go up more than 2% in one year if you received a temporary (Prop. 8) reduction in the previous year, but it cannot go higher than the factored base year value which is limited to increases of no more than 2% per year. Your situation may be different, and the Assessor's staff is ready to help you understand the assessed value of your property. If you have any questions or think that the market value of your home is lower than the new assessed value on the value notice mailed in late June, contact the Assessor's Office.

Given this information it looks like the jump in value can be more than the allows prop 13 2% but can't exceed the factored base year value which would be 2% per year. The factored base value was 79,000 in 2011 and with the factored in 16% for the 8 years of prop 8 would leave the property in the \$91,640.00 range.

No change of ownership has occurred and no improvements to the property have been made.

I'm hoping the adjustment can be made to bring it line with prop 13 and the property taxes adjusted accordingly.

Sincerely,



Martin G Brookes.

COUNTY OF LAKE  
Lakeport, California

Receipt No. 1313362

Department: 1012

Date 10/25/19

Received of MARTIN G. BROOKS

\$ 35.00

Forty-five dollars 00/100

Dollars

Detail of Deposit

Application for Assessment Appeal

(Fee)

CASH ☐

CHECK ☒

2196

OTHER ☐

By

h2f

MARTIN G. BROOKES  
CARMEN L. MASSON  
17 CROWN CT. 415-888-2049  
MILL VALLEY, CA 94041-2012

90-7162/3222

2196

PAY TO THE  
ORDER OF

DATE

10/22/19

CHASE

JPMorgan Chase Bank, N.A.  
www.Chase.com

DOLLARS

MP

MEMO 025-681-120-000

33222716271

38737007211 2196