

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.**

FILED

APPLICATION NUMBER: Clerk Use Only

7-2023**1. APPLICANT INFORMATION - PLEASE PRINT**

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

Red Bluff Kraft LLC dba The Kraft

EMAIL ADDRESS

admin@leenbros.com

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

280 Cohasset Rd. Ste 110CITY **Chico**STATE **CA**ZIP CODE **95926**DAYTIME TELEPHONE **(530) 844-5834**ALTERNATE TELEPHONE **(530) 520-2746**FAX TELEPHONE **() N/A****2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

Nels Leen

EMAIL ADDRESS

us4leens@aol.com

COMPANY NAME

SAA

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

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

SAA

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE **() SAA**ALTERNATE TELEPHONE **() SAA**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

Managing Member of LLC

DATE

8-15-23**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

800-005-462-000

ASSESSMENT NUMBER

800-005-462-000

FEE NUMBER

029-304-003-000

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

909 Jefferson St. Red Bluff, CA 96080

DOING BUSINESS AS (DBA), if appropriate

The Kraft**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

IMPROVEMENTS/STRUCTURES

FIXTURES

PERSONAL PROPERTY (see instructions)

\$50,000.00**\$18,236 -**

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$50,000.00**\$18,236 -**

PENALTIES (amount or percent)

RECEIVED**AUG 21 2023****TEHAMA COUNTY BOARD OF EQUALIZATION**

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: _____ **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)

Chico, CA

DATE

8-15-23

NAME (Please Print)

Nels Leen

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

Assessment Appeal for Unsecured Tax Roll for Fiscal Year July 1, 2023 – June 30, 2024
Red Bluff Kraft LLC, dba The Kraft
ASMT NUMBER 800-005-462-000
Fee Parcel Number 029-304-003-000

The 2023-2024 Property Tax Bill for Unsecured Personal Property as it pertains to my new business at 909 Jefferson Street in Red Bluff, was received in my office on August 1, 2023. We received this from the neighbor (Katherine Gleim) who lives next door to The Kraft, and who apparently received the bill and inadvertently opened it. We have a great relationship with Ms. Gleim and she promptly forwarded the bill to me, at my office (at 280 Cohasset Rd, Ste. 110, in Chico, CA) with an apology for opening the mail without looking at the addressee.

Upon receipt of the bill, my administrative assistant called the County Tax Office and was referred to Jan in the Assessor's office. Jan had a lengthy explanation as to how the request she sent to us (to fill out the Business Property Statement) was returned undeliverable, time after time, even though it was addressed correctly to my office at 280 Cohasset Road in Chico. Thus, any deadline for us to have gotten that form initially filled out and sent in was long past.

Jan, therefore, plugged in her own number (\$50,000.00), the tax bill was created, and then mailed to the address of the venue at 909 Jefferson Street in Red Bluff. The building does not have a mailbox and we typically do not receive mail there. The tax bill was delivered to and received by Ms. Gleim (as stated above) who not only lives next door, but also used to own the building, (the benefits of a small town where everyone seems to know everyone).

As stated above, we received it from Ms. Gleim on August 1, 2023, well past the deadline of May 31, 2023, for us to file an amended statement of personal property. Thus, we were advised by Jan the only way to get the opinion of value of personal property changed was to file an Assessment Appeal.

I paid the tax stated on the current property tax bill (\$525.05) so as not to miss that deadline of August 31, 2023. However, I do not agree with the assessment. I have attached a copy of my 2022 Schedule C which was created and filed with my entire tax return by my CPA. As you can see, the amount of money spent on personal property for the business for the first year was nowhere near the \$50,000 indicated by your employee, Jan. The opinion of value I plugged in to Section 4B on the appeal form came directly from my 2022 Schedule C Tax Return. I hi-lited the actual supplies and personal property purchased in 2022 for your convenience.

If you have any questions I can be reached at 530-894-5834, or on my cell phone at 530-520-2746. Our generic email address which is maintained by our office manager/administrative assistant is admin@leenbros.com.

Respectfully submitted by:

M. Nels Leen

11728, 05/23/2023 3:45 PM
SCHEDULE C
 (Form 1040)

Department of the Treasury
 Internal Revenue Service

Profit or Loss From Business
 (Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
 Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2022

Attachment
 Sequence No. **09**

Name of proprietor

MELVIN LEEN

Social security number (SSN)

***-**-9812

A Principal business or profession, including product or service (see instructions)

EVENTS

B Enter code from instructions

711300

C Business name. If no separate business name, leave blank.

RED BLUFF KRAFT, LLC

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.)

280 COHASSET RD, SUITE 110

City, town or post office, state, and ZIP code

CHICO

CA 95928

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses

☒ Yes

☐ No

H If you started or acquired this business during 2022, check here

☒ Yes

☐ No

I Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions

☒ Yes

☐ No

J If "Yes," did you or will you file required Form(s) 1099?

☒ Yes

☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐

1

6,000

2 Returns and allowances

2

3 Subtract line 2 from line 1

3

6,000

4 Cost of goods sold (from line 42)

4

5 Gross profit. Subtract line 4 from line 3

5

6,000

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7

6,000

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising

8

8,990

9 Car and truck expenses
 (see instructions)

9

10 Commissions and fees

10

11 Contract labor (see instructions)

11

12 Depletion

12

13 Depreciation and section 179
 expense deduction (not
 included in Part III) (see
 instructions)

13

14 Employee benefit programs
 (other than on line 19)

14

15 Insurance (other than health)

15

16 Interest (see instructions):

a Mortgage (paid to banks, etc.)

16a

b Other

16b

17 Legal and professional services

17

8,428

18 Office expense (see instructions)

18

51

19 Pension and profit-sharing plans

19

20 Rent or lease (see instructions):

20a

a Vehicles, machinery, and equipment

20a

b Other business property

20b

21 Repairs and maintenance

21

6,578

22 Supplies (not included in Part III)

22

16,777

23 Taxes and licenses

23

24 Travel and meals:

24a

a Travel

24a

b Deductible meals (see
 instructions)

24b

107

25 Utilities

25

26 Wages (less employment credits)

26

7,034

27a Other expenses (from line 48)

27a

1,642

b Reserved for future use

27b

28 Total expenses before expenses for business use of home. Add lines 8 through 27a

28

49,607

29 Tentative profit or (loss). Subtract line 28 from line 7

29

-43,607

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home:

and (b) the part of your home used for business: . Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

30

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

31

-43,607

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.
32b ☐ Some investment is not
 at risk.

MELVIN LEEN

***-**-9812

Schedule C (Form 1040) 2022

EVENTS

Page 2

Part III	Cost of Goods Sold (see instructions)
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33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35			
36	Purchases less cost of items withdrawn for personal use	36			
37	Cost of labor. Do not include any amounts paid to yourself	37			
38	Materials and supplies	38			
39	Other costs	39			
40	Add lines 35 through 39	40			
41	Inventory at end of year	41			
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42			

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year)

44 Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V	Other Expenses. List below business expenses not included on lines 8-26 or line 30.
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[illegible]

**TEHAMA COUNTY BOARD OF EQUALIZATION
P. O. BOX 250
RED BLUFF, CA 96080**

Nels Leen
280 Cohasset Rd. Ste 110
Chico, CA 95926

August 31, 2023

Tehama County Property Owner:

This is to let you know that your Application(s) for Assessment Appeal has been received by our office. Your appeal number is **7-2023**.

Please be aware that due to a high volume of appeals received, there may be a delay in processing your application. The Appeals Board is expected to hear and decide all appeals within two years of the filing of an application. (If you do not have your property taxes impounded through a mortgage, you will still be required to pay all property taxes while awaiting the outcome of your appeal).

Once the Assessor's Office has received your application, they will process your file. If you and the Assessor reach an agreement on value during this process, there will be no need for an Assessment Appeals hearing. If no agreement on value is reached between you and the Assessor's Office, a hearing will be scheduled. You will be given 45 days notice prior to the Assessment Appeals hearing.

Just a reminder, your appeal must be based on the market value of your property as of January 1st of the year in which you are filing. For example, if you file an appeal in 2023, your appeal must be based on the market value of your property as of January 1, 2023.

Thank you for your cooperation and patience as our departments work through this process.

If you have any questions regarding your appeal, please call the Assessor's Office at (530) 527-5931.

JENNIFER VISE, Clerk of the
Tehama County Board of Equalization


Deputy