

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

06-2024

1. APPLICANT INFORMATION - PLEASE PRINT

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

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
25570 Moller Avenue

CITY Orland	STATE CA	ZIP CODE 95963	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)
Galusha, Timothy S.

EMAIL ADDRESS
tgalusha@twsglaw.com

COMPANY NAME
Thompson Welch Soroko & Gilbert LLP

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
3950 Civic Center Drive, Suite 300

CITY San Rafael	STATE CA	ZIP CODE 94903	DAYTIME TELEPHONE (415) 448-5020	ALTERNATE TELEPHONE (415) 448-5000	FAX TELEPHONE (415) 448-5010
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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
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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 091-200-052-000	ASSESSMENT NUMBER 091-200-052-000	FEE NUMBER 091-200-052-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
25570 Moller Avenue, Orland, CA

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	224,000	98,790	
IMPROVEMENTS/STRUCTURES	331,500	197,263	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER	-7,000	-7,000	
TOTAL	548,500	289,053	
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: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: 08/14/2024 **ROLL YEAR: 2024-2025
*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 04/03/2023 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 167437, 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

San Rafael, CA

09/25/2024

NAME (Please Print)

Timothy S. Galusha

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



County of Tehama

Burley Phillips, Assessor

P.O. Box 428
Red Bluff, CA 96080 (530) 527-5931

NOTICE OF PROPOSED ESCAPED ASSESSMENT

VAZ FAMILY TRUST 4/24/97
MEDEIROS, SHARON SUCC TR
25570 MOLLER AVE
ORLAND CA 95963

ASMT: 091-200-052-000
FEE #: 091-200-052-000
BASE ASMT: 091-200-052-000

SECURED

Date: August 14, 2024

SITUS: 25570 MOLLER AVE

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

100% REAP PER DOD 4/3/2023 ELAINE J VAZ

THIS CORRECTION IS MADE UNDER REVENUE AND TAXATION CODE SECTION(S): 531.2

THIS WILL INCREASE 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	98,790	224,000	125,210
STRUCTURE	197,263	331,500	134,237
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	296,053	555,500	259,447
LESS: EXEMPTIONS	7,000	7,000	
NET TAXABLE	289,053	548,500	259,447

CHECKLIST FOR VALIDITY OF APPLICATION FOR CHANGED ASSESSMENT

APPLICATION NUMBER: 06-2024

TIMELINESS OF APPLICATION

1. DATE APPLICATION FILED

_____ Date application postmarked.
(By U.S. Postal Service, or a bona fide private courier service such as FedEx, DHL, or UPS. A private business postage meter is not a valid postmark.)

_____ No postmark on envelope received via mail. Indicate the date received.

09-26-24 Date application received electronically, by fax, or hand delivery.

2. FILING DEADLINE DATES

- Regular Assessment - Between July 2 and September 15 [November 30]
- Supplemental Assessment - Within 60 days after the mailing date printed on the supplemental notice [supplemental tax bill], or the postmark date of the notice [tax bill], whichever is later.

Mailing date or postmark date of notice [tax bill] _____ + 60 days = deadline date _____

- Roll Change / Escape Assessment - Within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later.

Mailing date or postmark date of notice 8/14/24 + 60 days = deadline date 10/14/24

- Calamity Reassessment - Within 6 months after the mailing of the notice of proposed reassessment.

Mailing date of reassessment notice _____ + 6 months = deadline date _____

3. COMPARE DEADLINE DATE WITH DATE OF FILING

Yes No Application timely filed.

COMPLETENESS OF APPLICATION

Section 1 - Applicant's name

Applicant's name and mailing address

Section 2, part 1 - Agent or attorney for applicant

- a. No agent or attorney used
- b. Name and mailing address of agent or attorney
- c. Separate agent's authorization form attached
- d. California attorney (see certification section for CA State Bar No.)

Section 2, part 2 - Authorization of agent

- Not applicable
- Name of agent and/or agency
- Signature of Applicant (not the agent) Officer or authorized employee and business title if the applicant is a business entity
- Date the authorization is executed

Section 3 - Property identification information

- Sufficient description of property to identify it on the assessment roll.
 - Real property parcel number or personal property account/tax bill number
 - Property address or location

Section 4 - Value

- Figure entered in column A, Assessor's Value.
- Figure entered in column B, Applicant's Opinion of Value. Zero is not an acceptable value, except in a Calamity Reassessment application.

Section 6 - Facts

- One or more items must be checked. If filing an application with multiple facts or multiple issues of value, separate opinions of value for each property must be provided.
- If item H, Appeal After An Audit, is checked, a description of each property, the reason for the appeal, and the applicant's opinion of value must be included in an attachment.

Certification

- Application signed and dated

VALIDITY OF APPLICATION

- Yes No Valid application.

Property Tax Rule 305, *Validity of an Application*, provides the authority for determining the validity of an application. The *Application* may be valid based on the foregoing minimum requirements; however, it is desirable that all information requested on the *Application* be provided. You may request additional information or clarification from the applicant or agent via telephone, e-mail, or mail service.