

**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.

**RECEIVED**  
**JUL 03 2024**  
**MADERA COUNTY**  
**BOARD OF SUPERVISORS**

Madera County Assessment Appeals Board  
Attn: Clerk of the Board of Supervisors  
200 W. 4<sup>th</sup> Street, 4<sup>th</sup> Floor  
Madera, CA 93637  
Office: (559) 675-7700 www.maderacounty.com

A \$200.00 Hearing Fee (per Application) must be submitted at the time of filing. See attached "Information and Instructions for Assessment Appeal Application" for more information.

APPLICATION NUMBER: Clerk Use Only  
**245003**


**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME <b>PHILLIPS, TODD D., CO-TRUSTEE</b>						EMAIL ADDRESS <b>carriet@berrydevelopment.com</b>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <b>413 W. YOSEMITE AVE., STE 106</b>							
CITY <b>Madera</b>	STATE <b>CA</b>	ZIP CODE <b>93637</b>	DAYTIME TELEPHONE <b>(559 ) 674-2491</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>(559 ) 674-1154</b>		

**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) <b>JARED C. MARSHALL, ESQ.</b>						EMAIL ADDRESS <b>jmarshall@fennemorelaw.com</b>	
COMPANY NAME <b>Fennemore Dowling Aaron</b>							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTIAL)							

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) <b>8080 N Palm Ave, Third Floor</b>							
CITY <b>Fresno</b>	STATE <b>CA</b>	ZIP CODE <b>93711</b>	DAYTIME TELEPHONE <b>(559 ) 432-4500</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>(559 ) 432-4590</b>		

<b>AUTHORIZATION OF AGENT</b>		<input type="checkbox"/> AUTHORIZATION ATTACHED	
<p><i>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.</i></p> <p><i>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.</i></p>			
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 <b>009-190-027-000</b>	ASSESSMENT NUMBER <b>990-171-197-000</b>	FEE NUMBER <b>009-190-027-000</b>
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION <b>180 Dwyer Ave., Madera, CA</b>	DOING BUSINESS AS (DBA), if appropriate
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**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	215,000	146,112	
IMPROVEMENTS/STRUCTURES	350,000	237,888	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
<b>TOTAL</b>	<b>565,000</b>	<b>384,000</b>	
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: 05/08/2024 \*\*ROLL YEAR: 2021
- 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 07/23/2021 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** (\$500.00 deposit plus actual costs per Application. See attached Information and Instructions.)


- 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 272065, 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) Fresno, California	DATE 7/2/24
NAME (Please Print) JARED C. MARSHALL		

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 Use Only	County Use Only – Hearing Fee	County Use Only – Written Findings of Facts Deposit
Received by: <input checked="" type="checkbox"/> Walk-in <input type="checkbox"/> Mail <input type="checkbox"/> Certified Mail	Rec'd: <input type="checkbox"/> Cash <input type="checkbox"/> Money Order #	Rec'd: <input type="checkbox"/> Cash <input type="checkbox"/> Money Order #
Hearing Fee Exempt: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Check # <u>483345</u>	<input checked="" type="checkbox"/> Check # <u>483346</u>
Return to Applicant: <input type="checkbox"/> No Fee Rec'd <input type="checkbox"/> Needs Corrections	Receipt No: <u>630921</u> Dated: <u>07/08/24</u>	Receipt No: <u>630922</u> Dated: <u>07/08/24</u>

# COUNTY OF MADERA

Brett Frazier, Assessor

BOE-67-B

200 W 4TH STREET, SUITE 2100  
Madera, Ca 93637-3534 (559) 675-7710

## NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: 03/28/2024

Parcel Number: 009-190-027-000 Doc Num: 2023R008909  
Asmt Num: 990-171-197-000 Orig Asmt: 009-190-027-000  
Situa Address: 180 DWYER AVE MADERA CA 93637  
Comments:

PHILLIPS TODD D CO-TRUSTEE  
413 W YOSEMITE AVE #106  
MADERA CA 93637-4574

Date of Change of Ownership or Completion of New Construction: 07/23/2021

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

### EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL 2021 - 2022			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	65,143	215,000	149,857	0	0	0
Improvements	243,248	350,000	106,752	0	0	0
Growing	0	0	0	0	0	0
Fixtures	0	0	0	0	0	0
Personal Prop./ Mobile Home	0	0	0	0	0	0
Homesite	0	0	0	0	0	0
<b>TAXABLE VALUE</b>	<b>308,391</b>	<b>565,000</b>	<b>256,609</b>	<b>0</b>	<b>0</b>	<b>0</b>
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>NET TOTAL</b>	<b>308,391</b>	<b>565,000</b>	<b>256,609</b>	<b>0</b>	<b>0</b>	<b>0</b>

### YOUR RIGHT TO AN INFORMAL REVIEW

If you believe the assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at 200 W 4TH Street, Suite 2100.

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

MADERA COUNTY 2023 - 2024 PROPERTY TAX BILL  
TRACY KENNEDY TREASURER-TAX COLLECTOR  
200 W. 4TH ST. 2ND FLOOR MADERA CA 93637 PHONE 559-675-7713  
SECURED SUPPLEMENTAL TAX ROLL FOR FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

PROPERTY INFORMATION - TAX YEAR: 2021		IMPORTANT MESSAGES
ASMT NUMBER: 990-171-197-000	STATE REAL 002-010	Original bill date 05/08/2024
FEE NUMBER: 009-190-027-000	ACRES: 1.13	Ownership change on 07/23/2021
LOCATION: 180 DWYER AVE		Bill for 343 days/prorate of 0.920000% of 1.00000 ownership from 07/23/2021 through 06/30/2022
ASSESSED OWNER: PHILLIPS TODD D CO-TRUSTEE		Pay Online Or Toll Free(877)399-1067 E-CHECKS ARE FREE



PHILLIPS TODD D CO-TRUSTEE  
413 W YOSEMITE AVE #106  
MADERA CA 93637-4574

2023-2024

Supplemental Notice Mail Date: 03/28/2024

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #	DESCRIPTION	LAND	PRIOR	CURRENT
(Fixed Improvements) 559-675-7710	STRUCTURAL IMPROVEMENTS		243,248	350,000
(Growing) 559-675-7710	NET TAXABLE VALUE			106,762
(Structural Imprv) 559-675-7710				19,857
(Personal property) 559-675-7710				106,762
(MH PP) 559-675-7710				
(Exemptions) 559-675-7710				255,609

VALUES X TAX RATE PER \$100 1.000000 X PRORATION FACTOR 0.92 \$2,360.80

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS							
PHONE #S	DESCRIPTION	TAX CODE	RATE	AMOUNT	PHONE #S	DESCRIPTION	TAX CODE
	MADERA UNIFIED 2005	14910	0.029597	69.68		MADERA UNIFIED 2006	14911
	MADERA UNIFIED 2012 REF	14913	0.014087	33.26		MADERA UNIFIED 2014	14914
	MADERA UNIFIED 2015	14916	0.001907	4.48		MADERA UNIFIED 2017	14917
	MADERA UNIFIED 2019	14918	0.003633	20.36		MADERA UNIFIED 2020	14919
(559) 600-3481	ST CT COMM COLL 2012 REF	15008	0.001698	2.66	(559) 600-3481	ST CT COMM COLL 2015 REF	16007
(559) 600-3481	ST CT COMM COLL 2016 GO A	15008	0.003098	0.22	(559) 600-3481	ST CT COMM COLL 02 S18A	16010
(559) 600-3481	ST CT COMM COLL 2016 GO B	16011	0.003596	20.23	(559) 600-3481	ST CT COMM COLL 2020 REF	16012

AGENCY TAXES	
	\$338.18
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES	\$338.18

1ST INSTALLMENT \$1,349.49 DELINQUENT AFTER 7/9/2024	2ND INSTALLMENT \$1,349.49 DELINQUENT AFTER 10/31/2024	TOTAL TAXES \$2,698.98
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MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES - 2ND INSTALLMENT PAYMENTS STUB		
ASMT NUMBER: 990-171-197-000	2021	MAKE CHECK PAYABLE TO:
ORIG ASMT: 009-190-027-000		Madera County Tax Collector
FEE NUMBER: 009-190-027-000		200 W. 4th St. 2nd Floor
LOCATION: 180 DWYER AVE		Madera, CA 93637
CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE		
		2023-2024 2ND
		IF PAID BY 10/31/2024 \$1,349.49
		DELINQUENT AFTER 10/31/2024 (INCLUDES 10% PENALTY OF \$134.94 AND \$30.00 COST) \$1,514.43

990171197000420230000001349497200000151443920214 10312024

MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES - 1ST INSTALLMENT PAYMENTS STUB		
ASMT NUMBER: 990-171-197-000	2021	MAKE CHECK PAYABLE TO:
ORIG ASMT: 009-190-027-000		Madera County Tax Collector
FEE NUMBER: 009-190-027-000		200 W. 4th St. 2nd Floor
LOCATION: 180 DWYER AVE		Madera, CA 93637
CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE		
		2023-2024 1ST
		IF PAID BY 7/9/2024 \$1,349.49
		DELINQUENT AFTER 7/9/2024 (INCLUDES 10% PENALTY OF \$134.94) \$1,484.43
		TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 7/9/2024 \$2,698.98

990171197000420230000001349497100000148443520214 07092024