

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. 4th Street, 4th 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
 245004

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
PHILLIPS, TODD D., CO-TRUSTEE

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
413 W. YOSEMITE AVE., STE 106

EMAIL ADDRESS
carriet@berrydevelopment.com

CITY Madera	STATE CA	ZIP CODE 93637	DAYTIME TELEPHONE (559) 674-2491	ALTERNATE TELEPHONE ()	FAX TELEPHONE (559) 674-1154
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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)
JARED C. MARSHALL, ESQ.

COMPANY NAME
Fennemore Dowling Aaron

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

EMAIL ADDRESS
jmarshall@fennemorelaw.com

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
8080 N Palm Ave, Third Floor

CITY Fresno	STATE CA	ZIP CODE 93711	DAYTIME TELEPHONE (559) 432-4500	ALTERNATE TELEPHONE ()	FAX TELEPHONE (559) 432-4590
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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 012-401-009-000	ASSESSMENT NUMBER 990-171-203-000	FEE NUMBER 012-401-009-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION
1225 Gill Ave., Madera, CA

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

<input type="checkbox"/> SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX	<input type="checkbox"/> AGRICULTURAL	<input type="checkbox"/> POSSESSORY INTEREST
<input type="checkbox"/> MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____	<input type="checkbox"/> MANUFACTURED HOME	<input type="checkbox"/> VACANT LAND
<input checked="" type="checkbox"/> COMMERCIAL/INDUSTRIAL	<input type="checkbox"/> WATER CRAFT	<input type="checkbox"/> AIRCRAFT
<input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES	<input type="checkbox"/> OTHER: _____	

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	390,000	302,250	
IMPROVEMENTS/STRUCTURES	3,610,000	2,797,750	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	4,000,000	3,100,000	
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 07/23/2021.
- 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 [See Attachment]

- 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>483343</u>	<input checked="" type="checkbox"/> Check # <u>483344</u>
Return to Applicant: <input type="checkbox"/> No Fee Rec'd <input type="checkbox"/> Needs Corrections	Receipt No: <u>630923</u> Dated: <u>07/08/24</u>	Receipt No: <u>630924</u> Dated: <u>07/08/24</u>

ATTACHMENT TO ASSESSMENT APPEAL APPLICATION

1225 Gill Ave., Madera, CA; APN 012-401-009-000

Section 6:

Beneficial Ownership

The supplemental assessment indicates that title to the subject property is held by the DAVID AND PATRICIA BERRY LIVING TRUST dated March 21, 2000 ("Trust"), of which the current co-trustees are TODD D. PHILLIPS, KING HUSEIN, and JEFFREY ROWLAND, Co-Trustees ("Co-Trustees"). If the Trust held full beneficial title to the subject property, then the property would have undergone a change in ownership for property tax purposes on July 23, 2021, as indicated by the supplemental assessment.

However, it has come to the Co-Trustees attention that the Trust held only bare legal title to the property. Beneficial ownership of the property was transferred to BERRY DEVELOPMENT, L.P. (the "Partnership") in 2006. While no deed was recorded transferring legal title to the Partnership, the Partnership has borne the benefits and burdens of ownership since the 2006 transfer and has consistently reported ownership of the subject property for income tax purposes, making it the equitable owner. Beneficial ownership of the Partnership and Trust did not match in 2006; therefore, this was not a proportionate transfer and did not create original co-owners pursuant to California Revenue & Taxation Code Section 64(d). Whether DAVID BERRY's death on July 23, 2021 resulted in a change in ownership of the subject property pursuant to Section 64(c) cannot be determined until the Trust's direct and indirect ownership interests in the Partnership have been distributed. The Co-Trustees have the power to make non-prorata distributions of the Trust's assets, which may or may not result in a change in control of the Partnership for property tax purposes.

Valuation

In the event that the subject property is determined to have undergone a change in ownership for property tax purposes on July 23, 2021, the Applicant contests the Assessor's determination of the base year value. Specifically, the Applicant has provided its opinion of value in Section 4 of the Application. However, this shall not be construed as an admission that any change in ownership did in fact occur on July 23, 2021.

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: 012-401-009-000 Doc Num: 2023R008909
Asmt Num: 990-171-203-000 Orig Asmt: 012-401-009-000
Situs Address: 1225 GILL AVE MADERA CA 93637
Comments:

PHILLIPS TODD D CO-TRUSTEE
413 WYOSEMITE AVE #108
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	118,598	390,000	271,402	0	0	0
Improvements	2,072,665	3,610,000	1,537,335	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
TAXABLE VALUE	2,191,263	4,000,000	1,808,737	0	0	0
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	2,191,263	4,000,000	1,808,737	0	0	0

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: 990-171-203-000	ORIG ASMT: 012-401-009-000	Original bill date: 05/08/2024
FEE NUMBER: 012-401-009-000	ACRES: 1.49	Ownership change on: 07/23/2021
LOCATION: 1225 GILL AVE		Bill for 343 days/prorate of 0.920000% of 1.00000
ASSESSED OWNER: PHILLIPS TODD D CO-TRUSTEE		ownership from 07/23/2021 through 06/30/2022
		Pay Online
		Or Toll Free (877)399-1067
		E-CHECKS ARE FREE
		2023-2024



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

Supplemental Notice Mail Date: 03/28/2024

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #	DESCRIPTION	AMOUNT	PRIOR YEAR	CURRENT YEAR
(Fixed Improvements) 559-675-7710	STRUCTURAL IMPROVEMENTS	2,072,655	3,610,000	1,537,335
(Growing) 559-675-7710	NET TAXABLE VALUE			1,808,737
(Structural Impr) 559-675-7710				
(Personal property) 559-675-7710				
(MH PP) 559-675-7710				
(Exemptions) 559-675-7710				

VALUES X TAX RATE PER \$100 1.000000 X PRORATION FACTOR 0.92 \$16,640.38

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS									
PHONE #	DESCRIPTION	TAX CODE	RATE	AMOUNT	PHONE #	DESCRIPTION	TAX CODE	RATE	AMOUNT
	MADERA UNFIED 2005	14910	0.029597	492.48		MADERA UNFIED 2006	14911	0.004200	69.88
	MADERA UNFIED 2012 REF	14913	0.014097	224.58		MADERA UN FIED 2014	14914	0.026688	444.26
	MADERA UNFIED 2016	14916	0.031907	31.70		MADERA UN FIED 2017	14917	0.032789	545.60
	MADERA UNFIED 2018	14918	0.008633	143.82		MADERA UN FIED 2020	14919	0.007316	121.74
(559) 600-3491	ST CT COMM COLL 2012 REF	16006	0.031086	18.06	(559) 600-3491	ST CT COMM COLL 2015 REF	16007	0.004288	71.34
(559) 600-3491	ST CT COMM COLL 2018 GO A	16008	0.000096	1.58	(559) 600-3491	ST CT COMM COLL 2017 REF	16009	0.000002	0.02
(559) 600-3491	ST CT COMM COLL 02 S18A	16010	0.003584	59.39	(559) 600-3491	ST CT COMM COLL 2016 GO B	16011	0.008598	143.04
(559) 600-3491	ST CT COMM COLL 2020 REF	16012	0.000458	7.58					

AGENCY TAXES \$2,384.76

AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES \$2,384.76

1ST INSTALLMENT \$951.25 DELINQUENT AFTER 7/9/2024	2ND INSTALLMENT \$951.25 DELINQUENT AFTER 10/31/2024	TOTAL TAXES \$19,025.14
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MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 990-171-203-000	2021	MAKE CHECK PAYABLE TO:
ORIG ASMT: 012-401-009-000		Madera County Tax Collector
FEE NUMBER: 012-401-009-000		200 W. 4th St. 2nd Floor
LOCATION: 1225 GILL AVE		Madera, CA 93637
CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE		2023-2024 2ND
		413 W YOSEMITE AVE #106
		MADERA CA 93637-4574



IF PAID BY 10/31/2024 \$9,512.57

DELINQUENT AFTER 10/31/2024 (INCLUDES 10% PENALTY OF \$951.25 AND \$30.00 COST) \$10,493.82

990171203000620230000009512575200001049382420214 10312024

MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 990-171-203-000	2021	MAKE CHECK PAYABLE TO:
ORIG ASMT: 012-401-009-000		Madera County Tax Collector
FEE NUMBER: 012-401-009-000		200 W. 4th St. 2nd Floor
LOCATION: 1225 GILL AVE		Madera, CA 93637
CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE		2023-2024 1ST
		413 W YOSEMITE AVE #106
		MADERA CA 93637-4574



IF PAID BY 7/9/2024 \$9,512.57

DELINQUENT AFTER 7/9/2024 (INCLUDES 10% PENALTY OF \$951.25) \$10,463.82
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 7/9/2024 \$19,025.14

990171203000620230000009512575100001046382020214 07092024