

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.**

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

RECEIVED
 JUL 03 2024
 MADERA COUNTY
 BOARD OF SUPERVISORS

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
245005

1. APPLICANT INFORMATION - PLEASE PRINT

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

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.						EMAIL ADDRESS jmarshall@fennemorelaw.com	
COMPANY NAME Fennemore Dowling Aaron							
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)							

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		

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 012-401-010-000	ASSESSMENT NUMBER 990-171-204-000	FEE NUMBER 012-401-010-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 528 Noble St. #Ste 102, Madera, CA	DOING BUSINESS AS (DBA), if appropriate
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PROPERTY TYPE **SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX**

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	360,000	360,000	
IMPROVEMENTS/STRUCTURES	2,640,000	2,640,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	3,000,000	3,000,000	
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 _____ 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 <u>7/2/24</u>
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>483341</u>	<input checked="" type="checkbox"/> Check # <u>483342</u>
Return to Applicant: <input type="checkbox"/> No Fee Rec'd <input type="checkbox"/> Needs Corrections	Receipt No: <u>630925</u> Dated: <u>07/08/24</u>	Receipt No: <u>630926</u> Dated: <u>07/08/24</u>

ATTACHMENT TO ASSESSMENT APPEAL APPLICATION

528 Noble St. #Ste 102, Madera, CA; APN 012-401-010-000

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 2008. While no deed was recorded transferring legal title to the Partnership, the Partnership has borne the benefits and burdens of ownership since the 2008 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 2008; 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.

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: 012-401-010-000 Doc Num: 2023R008909
Asmt Num: 990-171-204-000 Orig Asmt: 012-401-010-000
Situation Address: 528 NOBLE ST #STE 102 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	146,147	360,000	213,853	0	0	0
Improvements	1,975,925	2,840,000	664,075	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	2,122,072	3,000,000	877,928	0	0	0
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	2,122,072	3,000,000	877,928	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: 990-171-204-000	TAX RATE PER \$100: 2.066	Original bill date 05/08/2024 Ownership change on 07/23/2021 Bill for 343 days/prorate of 0.920000% of 1.00000 ownership from 07/23/2021 through 06/30/2022 Pay Online Or Toll Free(877)399-1067 E-CHECKS ARE FREE 2023-2024
FEE NUMBER: 012-401-010-000	ACRES: 2.71	
LOCATION: 528 NOBLE ST #STE 102		
ASSESSED OWNER: PHILLIPS TODD D CO-TRUSTEE		
 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 #	VALUE DESCRIPTION	UNIT	CURRENT	THIS BILL
(City) 559-675-7710	NET TAXABLE VALUE	1,975,925	2,640,000	684,075
(Fixed Improvements) 559-675-7710	STRUCTURAL IMPROVEMENTS			877,928
(Growing) 559-675-7710	NET TAXABLE VALUE			
(Structural Imprv) 559-675-7710				
(Personal property) 559-675-7710				
(M&PP) 559-675-7710				
(Exemptions) 559-675-7710				


VALUES X TAX RATE PER \$100 1.000000 X 1 *same as Palmer's*

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGE!									
PHONE #	DESCRIPTION	TAX CODE	RATE	AMOUNT	PHONE #	DESCRIPTION	TAX CODE	RATE	AMOUNT
	MADERA UNIFIED 2005	14010	0.026597	239.04		MADERA UNIFIED 2006	14911	0.004200	33.92
	MADERA UNIFIED 2012 REF	14913	0.014097	113.84		MADERA UNIFIED 2014	14014	0.026659	215.62
	MADERA UNIFIED 2018	14916	0.001907	15.35		MADERA UNIFIED 2017	14919	0.032789	264.82
	MADERA UNIFIED 2019	14918	0.033633	69.72		MADERA UNIFIED 2023	14919	0.073718	59.06
(559) 600-3491	ST CT COMM COLL 2012 REF	16008	0.001688	8.78	(559) 600-3491	ST CT COMM COLL 2015 REF	16007	0.094283	34.52
(549) 600-3491	ST CT COMM COLL 2018 GO A	16006	0.000036	0.78	(559) 600-3491	ST CT COMM COLL 02 S18A	16010	0.003564	28.78
(559) 600-3491	ST CT COMM COLL 2018 GO B	16011	0.006596	69.42	(559) 600-3491	ST CT COMM COLL 2020 REF	16012	0.009456	3.65

AGENCY TAXES		\$1,157.44
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES		\$1,157.44

1ST INSTALLMENT 7/9/2024 DELINQUENT AFTER 7/9/2024	2ND INSTALLMENT 10/31/2024 DELINQUENT AFTER 10/31/2024	TOTAL TAXES \$9,234.36
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MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES 2ND INSTALLMENT PAYMENT STUB			
ASMT NUMBER: 990-171-204-000	2021	MAKE CHECK PAYABLE TO:	
ORIG ASMT: 012-401-010-000		Madera County Tax Collector	
FEE NUMBER: 012-401-010-000		200 W. 4th St. 2nd Floor	
LOCATION: 528 NOBLE ST #STE 102		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 \$4,617.18	
DELINQUENT AFTER 10/31/2024 (INCLUDES 10% PENALTY OF \$461.71 AND \$30.00 COST) \$5,108.89			
990171204000520230000004617189200000510889920214 10312024			

MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES 1ST INSTALLMENT PAYMENT STUB			
ASMT NUMBER: 990-171-204-000	2021	MAKE CHECK PAYABLE TO:	
ORIG ASMT: 012-401-010-000		Madera County Tax Collector	
FEE NUMBER: 012-401-010-000		200 W. 4th St. 2nd Floor	
LOCATION: 528 NOBLE ST #STE 102		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 \$4,617.18	
DELINQUENT AFTER 7/9/2024 (INCLUDES 10% PENALTY OF \$461.71) \$5,078.89 TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 7/9/2024 \$9,234.36			
990171204000520230000004617189100000507889420214 07092024			