

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
245007

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 INTITAL)							

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			<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 012-402-007-000	ASSESSMENT NUMBER 990-171-206-000	FEE NUMBER 012-402-007-000
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION 395 Noble St., Madera, CA	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	320,000	144,000	
IMPROVEMENTS/STRUCTURES	1,680,000	756,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	2,000,000	900,000	
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 _____.
 - 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 272085, 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>483337</u>	<input checked="" type="checkbox"/> Check # <u>483338</u>
Return to Applicant: <input type="checkbox"/> No Fee Rec'd <input type="checkbox"/> Needs Corrections	Receipt No: <u>630929</u> Dated: <u>07/08/24</u>	Receipt No: <u>630930</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: 012-402-007-000 Doc Num: 2023R008909
Asmt Num: 990-171-206-000 Orig Asmt: 012-402-007-000
Situation Address: 395 NOBLE ST 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	43,340	320,000	276,660	0	0	0
Improvements	652,644	1,680,000	1,027,356	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	695,984	2,000,000	1,304,016	0	0	0
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	695,984	2,000,000	1,304,016	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: 990-171-206-000	TAX RATE: 0.025997	Original bill date: 05/08/2024
FEE NUMBER: 012-402-007-000	ACRES: 1.26	Ownership change on 07/23/2024
LOCATION: 395 NOBLE ST		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	TAX CODE	RATE	AMOUNT
(Land) 559-675-7710	STRUCTURAL IMPROVEMENTS	14911	0.004200	50.38
(Fixed Improvements) 559-675-7710	NET TAXABLE VALUE			1,304.016
(Growing) 559-675-7710				
(Structural Imprv) 559-675-7710				
(Personal property) 559-675-7710				
(MHI PP) 559-675-7710				
(Exemptions) 559-675-7710				

VALUES X TAX RATE PER \$100 1.000000 X PRORATION FACTOR 0.92 \$11,996.94

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS											
PHONE #	DESCRIPTION	TAX CODE	RATE	AMOUNT	PHONE #	DESCRIPTION	TAX CODE	RATE	AMOUNT		
	MADERA UNIFIED 2005	14910	0.025997	355.06		MADERA UNIFIED 2000	14911	0.004200	50.38		
	MADERA UNIFIED 2012 REF	14913	0.014097	169.10		MADERA UNIFIED 2014	14914	0.028693	320.28		
	MADERA UNIFIED 2015	14916	0.001907	22.86		MADERA UNIFIED 2017	14917	0.032769	393.34		
	MADERA UNIFIED 2019	14918	0.008833	103.64		MADERA UNIFIED 2020	14919	0.007316	87.76		
(559) 600-3491	ST CT COMM COLL 2012 REF	16006	0.031086	13.02	(559) 600-3491	ST CT COMM COLL 2015 REF	16007	0.034289	51.44		
(559) 600-3491	ST CT COMM COLL 2018 GO A	16008	0.000096	1.14	(559) 600-3491	ST CT COMM COLL 2017 REF	16009	0.000002	0.02		
(559) 600-3491	ST CT COMM COLL 02 S18A	16010	0.033584	42.74	(559) 600-3491	ST CT COMM COLL 2018 GO B	16011	0.006596	103.12		
(559) 600-3491	ST CT COMM COLL 2020 REF	16012	0.000456	5.46							

AGENCY TAXES \$1,719.26

AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES \$1,719.26

1ST INSTALLMENT \$6,858.10 DELINQUENT AFTER 7/9/2024	2ND INSTALLMENT \$6,858.10 DELINQUENT AFTER 10/31/2024	TOTAL TAXES \$13,716.20
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MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES 2ND INSTALLMENT PAYMENTS STUB

ASMT NUMBER: 990-171-206-000 2021
ORIG ASMT: 012-402-007-000
FEE NUMBER: 012-402-007-000
LOCATION: 395 NOBLE ST
CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE
413 W YOSEMITE AVE #106
MADERA CA 93637-4574



MAKE CHECK PAYABLE TO:
Madera County Tax Collector
200 W. 4th St. 2nd Floor
Madera, CA 93637

2023-2024 2ND

IF PAID BY 10/31/2024 \$6,858.10

DELINQUENT AFTER 10/31/2024 (INCLUDES 10% PENALTY OF \$685.81 AND \$30.00 COST) \$7,573.91

990171206000320230000006858104200000757391820214 10312024

MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES 1ST INSTALLMENT PAYMENTS STUB

ASMT NUMBER: 990-171-206-000 2021
ORIG ASMT: 012-402-007-000
FEE NUMBER: 012-402-007-000
LOCATION: 395 NOBLE ST
CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE
413 W YOSEMITE AVE #106
MADERA CA 93637-4574



MAKE CHECK PAYABLE TO:
Madera County Tax Collector
200 W. 4th St. 2nd Floor
Madera, CA 93637

2023-2024 1ST

IF PAID BY 7/9/2024 \$6,858.10

DELINQUENT AFTER 7/9/2024 (INCLUDES 10% PENALTY OF \$685.81) \$7,543.91
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 7/9/2024 \$13,716.20

9901712060003202300000068581041000000754391820214 07092024