

**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

243008

**1. APPLICANT INFORMATION - PLEASE PRINT**

|  |             |   |                                     |
|--|-------------|---|-------------------------------------|
| NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME<br><b>PHILLIPS, TODD D., CO-TRUSTEE</b> |             | EMAIL ADDRESS<br>carriet@berrydevelopment.com |                                     |
| MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)<br>413 W. YOSEMITE AVE., STE 106                      |             |   |                                     |
| CITY<br>Madera   | STATE<br>CA | ZIP CODE<br>93637                             | DAYTIME TELEPHONE<br>(559) 674-2491 |
|  |             |   | ALTERNATE TELEPHONE<br>( )          |
|  |             |   | FAX TELEPHONE<br>(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)<br><b>JARED C. MARSHALL, ESQ.</b> |  | EMAIL ADDRESS<br>jmarshall@fennemorelaw.com |  |
| COMPANY NAME<br>Fennemore Dowling Aaron  |  |   |  |
| CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)                                     |  |   |  |

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

|   |  |   |      |
|---|--|---|------|
| <b>AUTHORIZATION OF AGENT</b>   |  | <input type="checkbox"/> 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 |

**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<br>012-402-008-000 | ASSESSMENT NUMBER<br>990-171-207-000 | FEE NUMBER<br>012-402-008-000 |
| ACCOUNT NUMBER                              | TAX BILL NUMBER                      |                               |

|   |   |
|---|---|
| PROPERTY ADDRESS OR LOCATION<br>454 Noble St., 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                                 | 355,000          | 212,940                         |                           |
| IMPROVEMENTS/STRUCTURES              | 1,145,000        | 687,060                         |                           |
| FIXTURES                             |                  |                                 |                           |
| PERSONAL PROPERTY (see instructions) |                  |                                 |                           |
| MINERAL RIGHTS                       |                  |                                 |                           |
| TREES & VINES                        |                  |                                 |                           |
| OTHER                                |                  |                                 |                           |
| <b>TOTAL</b>                         | <b>1,500,000</b> | <b>900,000</b>                  |                           |
| PENALTIES (amount or percent)        |                  |                                 |                           |

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**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)<br> | SIGNED AT (CITY, STATE)<br>Fresno, California | DATE<br>7/2/24 |
| NAME (Please Print)<br>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>483353</u>                   | <input checked="" type="checkbox"/> Check # <u>483354</u>                   |
| Return to Applicant: <input type="checkbox"/> No Fee Rec'd <input type="checkbox"/> Needs Corrections                          | Receipt No: <u>630931</u> Dated: <u>07/08/24</u>                            | Receipt No: <u>630932</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: 012-402-008-000 Doc Num: 2023R008909  
Asmt Num: 990-171-207-000 Orig Asmt: 012-402-008-000  
Situation Address: 454 NOBLE ST MADERA CA 93637  
Comments:

PHILLIPS TODD D CO-TRUSTEE  
413 WYOSEMITE 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                        | 47,434                   | 355,000          | 307,566                 | 0                         | 0         | 0                       |
| Improvements                | 645,746                  | 1,145,000        | 499,254                 | 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>693,180</b>           | <b>1,500,000</b> | <b>806,820</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>693,180</b>           | <b>1,500,000</b> | <b>806,820</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: 990-171-207-000  | Original bill date: 05/08/2024   | Bill for 343 days/prorate of 0.920000% of 1.00000<br>ownership from 07/23/2021 through 06/30/2022<br>Pay Online<br>Or Toll Free(877)399-1067<br>E-CHECKS ARE FREE |
| FEE NUMBER: 012-402-008-000 ACRES: 1.39   | Ownership change from 07/23/2021 |   |
| LOCATION: 454 NOBLE ST  |                                  |   |
| ASSESSED OWNER: PHILLIPS TODD D CO-TRUSTEE  |                                  |   |
|  PHILLIPS TODD D CO-TRUSTEE<br>413 W YOSEMITE AVE #106<br>MADERA CA 93637-4574 |                                  | 2023-2024   |

Supplemental Notice Mail Date: 03/28/2024

| COUNTY VALUES, EXEMPTIONS AND TAXES |                         |           |           |
|-------------------------------------|-------------------------|-----------|-----------|
| PHONE #                             | VALUE DESCRIPTION       | CURRENT   | THIS BILL |
| (Land) 559-675-7710                 | STRUCTURAL IMPROVEMENTS | 63,746    | 499,254   |
| (Fixed Improvements) 559-675-7710   | NET TAXABLE VALUE       | 1,149,000 | 808,820   |
| (Growing) 559-675-7710              |                         |           |           |
| (Structural Imprv) 559-675-7710     |                         |           |           |
| (Personal property) 559-675-7710    |                         |           |           |
| (M1 PT) 559-675-7710                |                         |           |           |
| (Exemptions) 559-675-7710           |                         |           |           |

VALUES X TAX RATE PER \$100 1.000000 X PRORATION FACTOR 0.92 \$7,422.74

| VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS |                           |          |          |        |                |                          |          |          |        |
|--|---------------------------|----------|----------|--------|----------------|--------------------------|----------|----------|--------|
| PHONE #  | DESCRIPTION               | TAX CODE | RATE     | AMOUNT | PHONE #        | DESCRIPTION              | TAX CODE | RATE     | AMOUNT |
|  | MADERA UNIFIED 2035       | 14910    | 0.029597 | 219.68 |                | MADERA UNIFIED 2008      | 14911    | 0.034200 | 31.16  |
|  | MADERA UNIFIED 2012 REF   | 14913    | 0.014997 | 104.82 |                | MADERA UNIFIED 2014      | 14914    | 0.028998 | 198.16 |
|  | MADERA UNIFIED 2016       | 14916    | 0.001807 | 14.14  |                | MADERA UNIFIED 2017      | 14917    | 0.032769 | 243.36 |
|  | MADERA UNIFIED 2018       | 14918    | 0.008833 | 64.00  |                | MADERA UNIFIED 2020      | 14919    | 0.037316 | 54.90  |
| (559) 600-3491   | ST CT COMM COLL 2012 REF  | 16000    | 0.001066 | 8.06   | (559) 600-3491 | ST CT COMM COLL 2015 REF | 16007    | 0.034283 | 31.82  |
| (559) 600-3491   | ST CT COMM COLL 2015 GO A | 16008    | 0.030958 | 0.70   | (559) 600-3491 | ST CT COMM COLL 2020 REF | 16010    | 0.033564 | 26.44  |
| (559) 600-3491   | ST CT COMM COLL 2016 GO B | 16011    | 0.038599 | 83.00  |                |                          | 16012    | 0.000456 | 3.39   |

|  |   |                        |
|--|---|------------------------|
| AGENCY TAXES   |   | \$1,063.86             |
| AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES |   | \$1,063.86             |
| 1ST INSTALLMENT \$2,432.21<br>DELINQUENT AFTER 7/9/2024                      | 2ND INSTALLMENT \$2,432.21<br>DELINQUENT AFTER 10/31/2024 | TOTAL TAXES \$8,486.42 |

|   |                            |                             |
|---|----------------------------|-----------------------------|
| MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES AND INSTALLMENT PAYMENTS SUB  |                            | MAKE CHECK PAYABLE TO:      |
| ASMT NUMBER: 990-171-207-000 2021   | ORIG ASMT: 012-402-008-000 | Madera County Tax Collector |
| FEE NUMBER: 012-402-008-000   | LOCATION: 454 NOBLE ST     | 200 W. 4th St. 2nd Floor    |
| CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE                                       | 413 W YOSEMITE AVE #106    | Madera, CA 93637            |
| MADERA CA 93637-4574  | 2023-2024 2ND              |                             |
| IF PAID BY 10/31/2024 \$4,243.21  |                            |                             |
| DELINQUENT AFTER 10/31/2024 (INCLUDES 10% PENALTY OF \$424.32 AND \$30.00 COST) |                            | \$4,697.53                  |
| 990171207000220230000004243218200000466753820214 10312024                       |                            |                             |

|  |                            |                             |
|--|----------------------------|-----------------------------|
| MADERA COUNTY SECURED SUPPLEMENTAL PROPERTY TAXES AND INSTALLMENT PAYMENTS SUB |                            | MAKE CHECK PAYABLE TO:      |
| ASMT NUMBER: 990-171-207-000 2021  | ORIG ASMT: 012-402-008-000 | Madera County Tax Collector |
| FEE NUMBER: 012-402-008-000  | LOCATION: 454 NOBLE ST     | 200 W. 4th St. 2nd Floor    |
| CURRENT OWNER: PHILLIPS TODD D CO-TRUSTEE                                      | 413 W YOSEMITE AVE #106    | Madera, CA 93637            |
| MADERA CA 93637-4574   | 2023-2024 1ST              |                             |
| IF PAID BY 7/9/2024 \$4,243.21   |                            |                             |
| DELINQUENT AFTER 7/9/2024 (INCLUDES 10% PENALTY OF \$424.32)                   |                            | \$4,667.53                  |
| TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 7/9/2024                              |                            | \$8,486.42                  |
| 990171207000220230000004243218100000466753120214 07092024                      |                            |                             |