



Appeal Name: Tim Phillis / Property Bill of Rights

Case ID: _____ ITEM #. E2

Date: 6/23/15 Exhibit No: 6.0

My name is Tim Phillis, I live in Humboldt County. TP FTB DEPT **PUBLIC COMMENT**

I'm here before The Board today because I purchased a piece of property for \$153,000, yet The Humboldt County Assessors Office continues to insist on a value above \$400,000, at first with no evidence, then with Questionable evidence at best.

I have some questions concerning the Humboldt County Assessors Office following Revenue and Taxation Code to establish value.

Previously I have asked for answers from them, but have gotten no clarification.

The Assessor has stated she believes the Assessment Appeals Board hearing is the appropriate forum to address my concerns regarding the Assessors procedures and methods. [response letter] Pg 1

According to what I've read, it's the duty of the Assessment Appeals Board to establish value according to laws and rules that guide them.

With the Assessors Office being unresponsive to my requests, I feel the Board of Equalization is the proper place to address my concerns.

Section 5907 says an official or employee can be evaluated, and that's what I'd like to do today. Pg 2
[5907]

On June 26, 2013, I bought property at a public auction on the County Courthouse steps in the amount of \$153,806.41. It was recorded on July 10, 2013.[sale doc.] Pg 3, 4

After I received a tax bill for the 2013/14 roll in September 2013 that was amended [s 75.7] to put my name on it with a value of \$469,976, [tax bill] I expected to see a supplemental notice with a corrected value soon. By mid November 2013 I was wondering when the supplemental notice would arrive. I went to the Assessors Office at the end of November to get an update on the tax bill. I was informed the bill wouldn't be changed. I felt it was time to file an appeal considering the deadline was November 30th. Pg 5, 6, 7

I would like to know when the previous owners value ends and the new owners value begins. Wouldn't this be the purchase date, also known as the first lien date for new ownership? [AH502 Pg 36] Pg 8

In 2013 The Assessors Office was notified 3 times of the change of ownership. These were: Records Office notice, The amended tax bill that I've previously shown, And I went in to the office personally.[3 docs] Pg 9, 10

The information that I have read indicates that a supplemental assessment is to allow immediate valuation of property instead of waiting until the next lien date.[Pub. 29*, s75, s401.3, s75.2*, Pg 11, 12, 13, 14, 15, 16

s75.7*, s75.9*, supp. pamphlet]

I didn't get a supplemental notice until November 6, 2014, 16 months after the sale.
[supplemental notices]

Pg 17, 18

The Assessors Office didn't issue a Supplemental assessment immediately like the law requires.

It is my understanding that Revenue and Taxation Code In Section 110 says the purchase price is rebuttably presumed to be the fair market value of real property in an open market, arms length transaction. And there must be a preponderance of evidence to overcome this presumption. [sec. 110]

Pg 19

What it sounds like to me is that if there isn't any evidence to the contrary, the presumption has not been overcome. This is a document that shows the Assessors Office has no such evidence.
[open market response]

Pg 20

On June 30 2014, I received a text message from the County appraiser wanting to enter the property to begin his appraisal. [text] On July 2, 2014 the Humboldt County Assessor declared the roll complete, but it was not. [roll complete doc.] Does an Assessor consult with appraisers before declaring the roll complete, and if so, did the Assessor know it wasn't complete but declare it anyway? [AH 201 Pg 25]

Pg 21

Pg 22

Pg 23

In August 2014, I met with the County appraiser who had comps that indicate the value to be \$275,000. I stated I felt that without evidence to show this wasn't an open market, arms length transaction, the purchase price is fair market value. [reference previous doc]

Pg 24

Also in the meeting I requested any additional evidence as to value, but was told if there is any, it would not be given without an official exchange of information request. [doc] This is not in accord with section 408. [sec. 408 d,e]

Pg 25

Pg 26, 27

I didn't hear from The Assessors Office again until I received a tax bill.

In September 2014, my first tax bill for the regular assessment Roll(2014/15) was based on a value of approximately \$472,000. [tax bill] On October 6, 2014, I met with the appraiser and his supervisor, I requested the evidence to support this value, there was none. [s 136, s 110, s75.9]

Pg 28, 29

Pg 30, 31, 32

On October 20, 2014 I had a meeting with the Assessor, the County appraiser responsible for the appraisal and County Supervisors Rex Bohn and Estelle Fennell. (this meeting was recorded) In this meeting I asked for any new information regarding the value of the property and the evidence to support a value of \$472,000, which my tax bill was based on. The Assessor stated there was no new information and again, no evidence was produced for the \$472,000 value. (the \$275,000 comps were nowhere to be found)

In early November 2014 I received a notice of an escaped assessment. By definition this is not an escape, they just didn't do it. [notice, s 531, AH201 Pg 25] remember they were notified 3 times

Pg 33, 34

35, 36

in 2013 of the sale.

Another notice I received in November, 2014 was a Prop 8 decline for fiscal year 2013/14. From what I understand, this is the supplemental period for this transaction. How can there be a prop 8 decline in the very first value year?[prop 8 docs, prop 8 pamphlet] Pg 37, 38, 39, 40, 41

Shouldn't this have been a supplemental refund based on the purchase price if no other evidence existed during the supplemental period?

If you look, you will see the dates on the escape, prop 8 and supplemental notices are a day apart. Pg 42, 43 [supplemental notice]

It appears that by asking for evidence on October 20th, which by law they should have had but didn't, stirred The Assessors Office into action.

An updated tax bill for 2014/15(in early November 2014) was based on a value of \$415,000. The County appraiser had all new comps to support this value. [comps] It's interesting that it took 16 months to issue a supplemental, but 3 weeks to finish 5 comps and have a new value.(October, 20th to November 3rd). Pg 44

It's also interesting to note that in my meeting on October 20, 2014 there was no new information according to the Humboldt County Assessors Office, yet the newest comp sheet has a completion date of October 9, 2014.

Also on another document was a statement by the appraiser "Valued both properties at \$415,000, due to disagreement in value and app. for appeal." [doc] Pg 45

Is there somewhere in Revenue and Taxation Code that says an Assessor can value property because of a disagreement? I couldn't find anything.

These new comps show a vast discrepancy in size.[s 402.5] By his own admission, the appraiser had no calculations to arrive at a per acre value. He mentioned it was his personal opinion of value.[recording] Pg 46

This would be in direct conflict with rule 4[rule 4, AH 502 Pgs. 36&37][Main and Von Karman v. County of Orange & Mitchell v. County of Los Angeles] Pg 47, 48, 49, 50

Also I would like to get the Boards opinion on rule 314 in regards to council at an Assessment Appeal Board hearing.[Rule 314] Pg 51

I thank you for hearing my presentation. Any and all input would be appreciated.

Property Tax Rules

Definitions 301

Rule 313. Hearing Procedure.

Authority: Section 15606(c), Government Code.

Reference: Article XIII A, California Constitution.

Sections 110, 167, 205.5, 218, 1605.4, 1607, 1609, 1609.4 and 1637, Revenue and Taxation Code.

Section 664, Evidence Code.

Hearings on applications shall proceed as follows:

(a) The chair or the clerk shall announce the number of the application and the name of the applicant. The chair shall then determine if the applicant or the applicant's agent is present. If neither is present, the chair shall ascertain whether the clerk has notified the applicant of the time and place of the hearing. If the notice has been given and neither the applicant nor the applicant's agent is present, the application shall be denied for lack of appearance, or, for good cause of which the board is timely informed prior to the hearing date, the board may postpone the hearing. If the notice has not been given, the hearing shall be postponed to a later date and the clerk directed to give proper notice thereof to the applicant.

The denial of an application for lack of appearance by the applicant, or the applicant's agent, is not a decision on the merits of the application and is not subject to the provisions of regulation 326 of this subchapter. The board of supervisors may adopt a procedure which authorizes reconsideration of the denial where the applicant furnishes evidence of good cause for the failure to appear or to make a timely request for postponement and files a written request for reconsideration within a period set by the board, not to exceed 60 days from the date of mailing of the notification of denial due to lack of appearance. Applicants who fail to request reconsideration within the period set, or whose requests for reconsideration are denied, may refile an appeal of the base year value during the next regular filing period in accordance with Revenue and Taxation

Code section 80.

(b) If the applicant or the applicant's agent is present, the chair or the clerk shall announce the nature of the application, the assessed value as it appears on the local roll and the applicant's opinion of the value of the property. The chair may request that either or both parties briefly describe the subject property, the issues the board will be requested to determine, and any agreements or stipulations agreed to by the parties.

(c) In applications where the applicant has the burden of proof, the board shall require the applicant or the applicant's agent to present his or her evidence first, and then the board shall determine whether the applicant has presented proper evidence supporting his or her position. This is sometimes referred to as the burden of production. In the event the applicant has met the burden of production, the board shall then require the assessor to present his or her evidence. **The board shall not require the applicant to present evidence first, when the hearing involves:**

(1) A penalty portion of an assessment.

(2) The assessment of an owner-occupied single-family dwelling or the appeal of an escape assessment, and the applicant has filed an application that provides all of the information required in regulation 305(c) of this subchapter and has supplied all information as required by law to the assessor. An owner-occupied single-family dwelling means a single-family dwelling that is the owner's principal place of residence and qualifies for a homeowners' property tax exemption pursuant to Revenue and Taxation Code section 218. "Property that qualifies for a homeowners' property tax exemption" also includes property that is the principal place of residence of its owner and qualifies for the disabled veterans' exemption provided by Revenue and Taxation Code section 205.5. In those instances, the chair shall require the assessor to present his or her case to the board first. With respect to escape assessments, the presumption in favor of the applicant provided in regulation 321(d) of this subchapter does not apply to appeals resulting from situations where an applicant failed to file a change in ownership statement, a business property statement, or to obtain a permit for new construction.

(3) A change in ownership and the assessor has not enrolled the purchase price, and the

applicant has provided the change of ownership statement required by law. The assessor bears the burden of proving by a preponderance of the evidence that the purchase price, whether paid in money or otherwise, is not the full cash value of the property.

(d) All testimony shall be taken under oath or affirmation.

(e) The hearing need not be conducted according to technical rules relating to evidence and witnesses. Any relevant evidence may be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs. Failure to enter timely objection to evidence constitutes a waiver of the objection. The board may act only upon the basis of proper evidence admitted into the record. Board members or hearing officers may not act or decide an application based upon consideration of prior knowledge of the subject property, information presented outside of the hearing, or personal research. A full and fair hearing shall be accorded the application. There shall be reasonable opportunity for the presentation of evidence, for cross-examination of all witnesses and materials proffered as evidence, for argument and for rebuttal. The party having the burden of proof shall have the right to open and close the argument.

(f) When the assessor requests the board find a higher assessed value than he or she placed on the roll and offers evidence to support the higher value, the chair shall determine whether or not the assessor gave notice in writing to the applicant or the applicant's agent by personal delivery or by deposit in the United States mail directed to the address given on the application. If notice and a copy of the evidence offered has been supplied at least 10 days prior to the hearing, the assessor may introduce such evidence at the hearing. When the assessor proposes to introduce evidence to support a higher assessed value than the value on the roll, the assessor no longer has the presumption accorded in regulation 321(a) of this subchapter and the assessor shall present evidence first at the hearing, unless the applicant has failed to supply all the information required by law to the assessor. The foregoing notice requirement shall not prohibit the board from a finding of a higher assessed value when it has not been requested by the assessor.

(g) Hearings by boards and hearing officers shall be open, accessible, and audible to the



COUNTY ASSESSOR
C O U N T Y O F H U M B O L D T
825 5TH STREET, ROOM 300
EUREKA, CALIFORNIA 95501 PHONE (707) 445-7276
TOLL FREE (866) 240-0485

January 8, 2015

Mr. Tim Phillis

RE: Assessor's Parcel Numbers 101-122-006-000 and 101-131-001-000

Dear Mr. Phillis,

I am responding to your letter dated December 23, 2014 which you hand delivered to this office. You requested an informal meeting to review documents that this office has provided to you in regard to the Assessor's Parcel Numbers above and the base year value assigned per the change in ownership that was recorded on July 12, 2014. You may call the office at 707-445-7663 and schedule a time to meet. As I have expressed in previous correspondence, this office will not consent to your recording the meeting. If during that meeting you begin to record without consent, the meeting will be terminated.

Our office was notified by the Clerk of the Assessment Appeals Board that you requested a continuance of your hearing which had been scheduled for January 8, 2015. The Assessment Appeals Board does not meet again until March 12, 2015, so your hearing is being rescheduled for that date. Again I express that the Assessment Appeals Board is the appropriate forum to resolve your concerns regarding this office's procedures and methods for assigning a base year value to your property. Your hearing before the Assessment Appeals Board will be recorded.

Sincerely,

Mari A. Wilson
Humboldt County Assessor

Laws, Regulations & Annotations

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**PROPERTY TAXES LAW GUIDE –
REVISION 2015**

SECTION 5907

5907. Employee evaluations. No state or local officer or employees responsible for the appraisal or assessment of property shall be evaluated based solely upon the dollar value of assessments enrolled or property taxes collected. However, nothing in this section shall be construed to prevent an official or employee from being evaluated based upon the propriety and application of the methodology used in arriving at a value determination.

Recording requested by:
TIM & KATHY PHILLIS HWJT
TIM PHILLIS

When Recorded Mail to and Mail Tax Statement to:
TIM & KATHY PHILLIS HWJT
TIM PHILLIS

2013-016165-7
Recorded - Official Records
Humboldt County, California
Carolyn Ormick, Recorder
Recorded by: PHILLIS
Rec Fee: \$31.00

Survey Map Fee: \$10.00

APN #: 101-122-006-000 AND 101-131-001-000

Property Address:

1484 OESCHGER RD
FERNDALE, CALIFORNIA 95536

Doc Trf Tax: \$101.20
Clerk LH Total: \$142.20
Jul 12, 2013 at 10:37:26



TDUS20120187405506

Space above this line for Recorder's use only

Trustee Sale No. : 20120187405506

Title Order No.: 120203038

TRUSTEE'S DEED UPON SALE

The undersigned grantor declares:

- 1) The Grantee herein WAS NOT the foreclosing beneficiary
- 2) The amount of the unpaid debt together with cost was **\$245,179.10**
- 3) The amount paid by the grantee at the trustee sale was **\$153,806.41**
- 4) The documentary transfer tax is **101.20**
- 5) Said property is in the city of **FERNDALE**

BARRETT DAFFIN FRAPPIER TREDER & WEISS, L.L.P., as the duly appointed Trustee under the Deed of Trust hereinafter described, does hereby grant and convey, but without covenant or warranty, express or implied, to:

TIM & KATHY PHILLIS HWJT

(herein called Grantee), all of its right, title and interest in and to that certain property situated in the County of Humboldt, State of California, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN FOR ALL PURPOSES.

RECITALS:

This conveyance is made pursuant to the powers conferred upon Trustee by that certain Deed of Trust dated 02/19/2004 and executed by **DENNIS LALOLI AND KATHLEEN G LALOLI** Trustor(s), and Recorded on 02/27/2004 as Instrument No. **2004-6549-19** of official records of Humboldt County, California, and after fulfillment of the conditions specified in said Deed of Trust authorizing this conveyance.

Default occurred as set forth in a Notice of Default and Election to Sell which was recorded in the Office of the Recorder of said County, and such default still existed at the time of sale.

All requirements of law regarding the mailing of copies of notices or the publication of a copy of the Notice of Default or the personal delivery of the copy of the Notice of Default and the posting and publication of copies of the Notice of a Sale have been complied with.

MAIL TAX STATEMENTS AS DIRECTED ABOVE

Trustee, in compliance with said Notice of Trustee's Sale and in exercise of its powers under said Deed of Trust, sold the herein described property at public auction on 06/26/2013. Grantee, being the highest bidder at said sale, became the purchaser of said property for the amount bid being 153,806.41, in lawful money of the United States, or by credit bid if the Grantee was the beneficiary of said Deed of Trust at the Time of said Trustee's Sale.

DATED: 07/10/2013

BARRETT DAFFIN FRAPPIER TREDER & WEISS, LLP, as Trustee

Eileen Navejas
Eileen Navejas Associate Director

7/10/2013
DATED

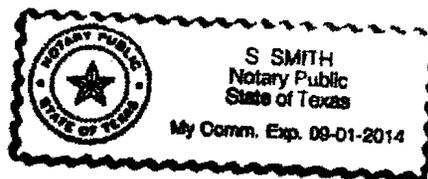
State of TEXAS }
County of DALLAS }

On 7/10/2013 before me, S. Smith Notary Public, personally appeared Eileen Navejas who is known to me to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature: *S. Smith* (Seal)

My commission expires: 9-1-14



Laws, Regulations & Annotations

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**PROPERTY TAXES LAW GUIDE –
REVISION 2015**

CHAPTER 3.5. CHANGE IN OWNERSHIP AND NEW CONSTRUCTION AFTER THE LIEN DATE

ARTICLE 1. DEFINITIONS AND GENERAL PROVISIONS

SECTION 75.7

75.7. "Supplemental roll." "Supplemental roll" means the roll prepared or amended in accordance with the provisions of this chapter and containing properties which have changed ownership or had new construction completed.

WTBUN2-RTL
2.4.007

HUMBOLDT COUNTY 2013 - 2014 PROPERTY TAX BILL
JOHN BARTHOLOMEW

11/ 5/2013
7:52:28AM

HUMBOLDT COUNTY TAX COLLECTOR 825 5TH STREET RM 125 EUREKA CA 95501
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

PROPERTY INFORMATION - TAX YEAR: 2013			IMPORTANT MESSAGES
ASMT NUMBER:	101-131-001-000	TAX RATE AREA:	083-002
FEE NUMBER:	101-131-001-000	ACRES:	
LOCATION:	1484 OESCHGER RD		
ASSESSED OWNER:	LALOLI DENNIS & KATHLEEN G,HWJT		
PHILLIS TIM & KATHY HWJT 			Orig. bill date: 09/18/2013 CHANGE OF ADDRESS OR OWNER Cortac Number 5211 <h1>2013-2014</h1>

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
EXEMPTIONS (707)445-7663	LAND		78,003	78,003
ADDRESS CHANGES (707)445-7663	STRUCTURAL IMPROVEMENTS		108,165	108,165
GENERAL INQUIRIES (707)445-7663	HOMEOWNERS EXEMPTION		-7,000	-7,000
VALUATIONS (707)445-7296	NET TAXABLE VALUE			177,168
PERSONAL PROP (707)445-7564				
PAYMENTS (707)476-2460				
TAX RATES (707)476-2455				
WWW.CO.HUMBOLDT.CA.US/TAXCOLLT				

VALUES X TAX RATE PER \$100 1.000000 \$ 1,771.68

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS						
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE PER \$100	AGENCY TAXES
(707) 476-4172	35510	CR 2005/2007 GO BONDS	177,168		.011000	\$19.48
	38500	FERNDALDE UNIFIED GO BONDS 1999	177,168		.014000	\$24.80

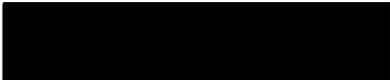
TOTAL
469,976

WTBUN2-RTL
2.4.007

HUMBOLDT COUNTY 2013 - 2014 PROPERTY TAX BILL
JOHN BARTHOLOMEW

11/5/2013
7:52:29AM

HUMBOLDT COUNTY TAX COLLECTOR 825 5TH STREET RM 125 EUREKA CA 95501
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

PROPERTY INFORMATION - TAX YEAR: 2013			IMPORTANT MESSAGES
ASMT NUMBER:	101-122-006-000	TAX RATE AREA: 083-002	Orig. bill date: 09/18/2013 CHANGE OF ADDRESS OR OWNER <div style="font-size: 2em; text-align: center;">2013-2014</div>
FEE NUMBER:	101-122-006-000	ACRES:	
LOCATION:	East 1/2 of SE Qtr Sect 16 T2N R2W		
ASSESSED OWNER:	LALOLI DENNIS & KATHLEEN G HWJT		
PHILLIS TIM & KATHY HWJT 			

COUNTY VALUES, EXEMPTIONS AND TAXES

PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
EXEMPTIONS (707)445-7663	LAND		292,808	292,808
ADDRESS CHANGES (707)445-7883	NET TAXABLE VALUE			292,808
GENERAL INQUIRIES (707)445-7663				
VALUATIONS (707)445-7298				
PERSONAL PROP (707)445-7584				
PAYMENTS (707)476-2450				
TAX RATES (707)476-2455				
WWW.CO.HUMBOLDT.CA.US/TAXCOLLT				

VALUES X TAX RATE PER \$100 1.000000 \$ 2,928.08

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X	TAX RATE PER \$100	=	AGENCY TAXES
(707) 476-4172	35510	CR 2005/2007 GO BONDS	292,808		.011000		\$32.20
	38500	FERNDAL UNIFIED GO BONDS 1999	292,808		.014000		\$41.00

more than 90 days after the valuation date.³⁴ The appraiser's objective, of course, is to find sales data that require as few adjustments as possible.

Comparable properties are those properties that effectively compete with (i.e., are close substitutes for) the subject property. The type of property being valued and the nature of the market in which it is traded define the geographic scope from which comparable properties can be drawn. For many properties, particularly single-family residences, neighborhood is an important determinant of comparability; that is, comparable properties are typically located within the subject property's neighborhood or within comparable neighborhoods. Some types of properties, however, compete in regional, national, or even international markets.³⁵

DATA REQUIREMENTS AND SOURCES

Application of the comparative sales approach requires detailed, verified data regarding the subject and comparable properties. Whenever possible, sales data should be verified with the buyer, seller, or authorized agent of either. Comparable data includes data regarding the transaction (e.g., date of sale, sale price, terms of financing, and conditions of sale) and data regarding the locational, physical, and economic characteristics of the subject and comparable properties. There is no strict rule in appraisal regarding the number of comparable sales required. Typically, several comparable sales are preferred. The objective is to obtain sufficient market data to render a supportable value estimate. It is often necessary to research and investigate several sales for each comparable sale that is finally selected.

Sales data can be obtained from many sources. Each assessor's office should have a wealth of data regarding transactions in its particular county. Commercial data sources offer sales data that is available by county or by region for many different property types. Multiple-listing services contain data concerning completed transactions. Finally, real estate brokers and other appraisers are often sources of sales data.

ELEMENTS OF COMPARISON

It is unlikely that the appraiser will find sales data so closely comparable to the subject property that no adjustments will be required. The types of differences for which adjustments are often required are referred to as *elements of comparison*. Elements of comparison, which are enumerated in section 402.5 (above) and also in Rule 4, are the important factors that should be separately considered and adjusted for, if necessary, when analyzing comparable properties.³⁶

³⁴ Section 402.5 uses the term "lien date" and not "valuation date." However, section 75.54 defines lien date for real property to mean the date of the change in ownership or completion of new construction. Thus, lien date is synonymous with valuation date.

³⁵ Rule 4 also includes sales of the subject property as potential sales data for valuing the subject property. This includes sales data relating to a prior or subsequent sale of the subject property (i.e., prior or subsequent to the transaction for which the subject property is being valued) and sales data relating to the transaction for which the subject property is being valued. In the latter case, Rule 2 is pertinent. Under conditions described in Rule 2(a), and as provided in subdivision (b), the cash equivalent sale price of a property is rebuttably presumed to be the market value of the property.

³⁶ Courts have held that Rule 4 is mandatory and must be strictly followed. In the context of an assessment appeal, this means that the assessor must give explicit, separate consideration to each element of comparison described in

Recording requested by:
TIM & KATHY PHILLIS HWJT
TIM PHILLIS

When Recorded Mail to and Mail Tax Statement to:
TIM & KATHY PHILLIS HWJT
TIM PHILLIS

APN #: 101-122-006-000 AND 101-131-001-000
Property Address:
1484 OESCHGER RD
FERNDALE, CALIFORNIA 95536



TDUS20120187405506

2013-016165-7
Recorded - Official Records
Humboldt County, California
Carolyn Cmich, Recorder
Recorded by: PHILLIS
Rec Fee: \$31.00

Survey Map Fee: \$10.00

Doc Trf Tax: \$101.20
Clerk: LH Total: \$142.20
Jul 12, 2013 at 10:37:26

Space above this line for Recorder's use only

Trustee Sale No. : 20120187405506

Title Order No.: 120203038

TRUSTEE'S DEED UPON SALE

The undersigned grantor declares:

- 1) The Grantee herein WAS NOT the foreclosing beneficiary
- 2) The amount of the unpaid debt together with cost was **\$245,179.10**
- 3) The amount paid by the grantee at the trustee sale was **\$153,806.41**
- 4) The documentary transfer tax is **101²⁰**
- 5) Said property is in the city of **FERNDALE**

BARRETT DAFFIN FRAPPIER TREDER & WEISS, LLP, as the duly appointed Trustee under the Deed of Trust hereinafter described, does hereby grant and convey, but without covenant or warranty, express or implied, to:

TIM & KATHY PHILLIS HWJT

(herein called Grantee), all of its right, title and interest in and to that certain property situated in the County of Humboldt, State of California, described as follows:

SBE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN FOR ALL PURPOSES.

RECITALS:

This conveyance is made pursuant to the powers conferred upon Trustee by that certain Deed of Trust dated 02/19/2004 and executed by **DENNIS LALOLI AND KATHLEEN G LALOLI** Trustor(s), and Recorded on 02/27/2004 as Instrument No. **2004-6549-19** of official records of Humboldt County, California, and after fulfillment of the conditions specified in said Deed of Trust authorizing this conveyance.

Default occurred as set forth in a Notice of Default and Election to Sell which was recorded in the Office of the Recorder of said County, and such default still existed at the time of sale.

All requirements of law regarding the mailing of copies of notices or the publication of a copy of the Notice of Default or the personal delivery of the copy of the Notice of Default and the posting and publication of copies of the Notice of a Sale have been complied with.

MAIL TAX STATEMENTS AS DIRECTED ABOVE

11/26/13

AP# 101-131-001
101-122-000

Joan,

[REDACTED]

APR
4000 BREKID

Tim Phillis was in at the front counter. He purchased this property at an auction on the day through steps. He pd \$153806. I explained we are required to advise of FNV that the 2013-2014 tax bill is set in stone. He will be in Tuesday total of you.

Thanks,

Audrey

WHERE PROPERTY IS TAXED

Real Property

Real property, interests in real property, and taxable possessory interests are taxable in the county where they are located, regardless of where the owner lives. If a parcel of real property spans more than one revenue district, the portion lying within each district is taxable in that district.

Personal Property

Tangible personal property is taxable where it has established "permanent situs" (location), regardless of where the owner lives. The only exception is personal property belonging to members of the armed services who are on active service in California and who have permanent residence outside of California. Some types of personal property do not have a fixed location and are movable, for example, copy machines. As a result, determining permanent situs depends on a number of factors including the type of property, the way the property is typically used, and where the property owner lives.

Aircraft and Vessels

Private aircraft are taxed at the location of the airport or hangar where they are usually kept. Commercial certificated aircraft are taxed on an apportioned basis in each county to which flights are made. Vessels in excess of \$400 in value are generally assessed where they are habitually located. A small boat not habitually kept at a mooring, but lifted from the water and trailered to the owner's residence or other location, is taxed at the location where it is usually kept.

THE ASSESSMENT PROCESS

Annual Assessments

Annually, whoever owns taxable property on January 1 (the lien date) becomes liable for a tax calculated at 1 percent of the "taxable" value of the property. Article XIII A of the California Constitution (Proposition 13) also permits adding to the 1 percent tax rate a rate needed to pay interest and redemption charges for voter-approved indebtedness. Such additional rates will vary from area to area within a county.

Change in Ownership and New Construction

The assessed value for most property taxed under Article XIII A is the prior year's assessed value adjusted for inflation up to 2 percent. However, if there has been a change in ownership or completed new construction, the new assessed value will be the market value of the property as of the date that it changed ownership or was newly constructed. That property will also be assessed on the supplemental roll.

Supplemental Assessments

The supplemental roll provides a mechanism for placing reappraisals under Article XIII A into immediate effect, rather than waiting for the next January 1 lien date. A prorated assessment (the supplemental assessment) reflects the increase or decrease in assessed value that results from the reappraisal. It covers the portion of the fiscal year that remains after the date of change in ownership or completed new construction. The supplemental assessment statutes apply to any property subject to Article XIII A that has undergone a change in ownership or completed new construction since July 1, 1983.

to assessor (#75-12)
75 13 Supplemental
assessment not an
escape assessment
(#75-13)

of exemption
eligibility qualified
organizations—180
days (#75-24)

75 51 Mailing of
supplemental tax
bills (#75-51)
75 52 Due date (#75-
52)

Article 8 Effective Date

75 80 Effective date
(#75-80)

CHAPTER 3.5. CHANGE IN OWNERSHIP AND NEW CONSTRUCTION AFTER THE LIEN DATE*

* Chapter 3.5 was added by Stats. 1983, Ch. 498, in effect July 28, 1983.

Note.—Section 237 of Stats. 1983, Ch. 498, provided no payment by state to local agencies or school districts because of this act. Sec. 238 thereof provided the provisions of this act shall remain in effect unless and until they are amended or repealed by a later enacted act.

ARTICLE 1. DEFINITIONS AND GENERAL PROVISIONS

75. Legislative intent. It is the intent of the Legislature in enacting this chapter to fully implement Article XIII A of the California Constitution and to promote increased equity among taxpayers by enrolling and making adjustments of taxes resulting from changes in assessed value due to changes in ownership and completion of new construction at the time they occur. The Legislature finds and declares that under the law in effect prior to the enactment of this chapter, recognition of these increases is delayed from four to 16 months, which results in an unwarranted reduction of taxes for some taxpayers with a proportionate and inequitable shift of the tax burden to other taxpayers.

It is also the intent of the Legislature that the provisions of this chapter shall be limited to assessments on the supplemental roll which are authorized by the provisions of this chapter and none of its provisions shall be applied, construed, or used as a basis for interpreting legislative intent when determining the effect of any other provision of this division. The Legislature finds and declares that the supplemental assessment system created by this chapter involves practical tax administration considerations which require unique solutions. Except as expressly provided in Article 2.5 (commencing with Section 75.18), these solutions are not appropriate to the general assessment of property under the provisions of Chapter 3 (commencing with Section 401) of Part 2 and the adoption of the supplemental roll assessment system is not intended to affect the valuation or assessment provisions applicable to the regular assessment roll.

History.—Stats. 1983, Ch. 1102, in effect September 27, 1983, substituted "making adjustments of taxes resulting from changes" for "taxing increases" after "and" in the first sentence. Stats. 1984, Ch. 946, in effect September 10, 1984, substituted "16" for "sixteen" after "to" in the second sentence, first paragraph and added the second paragraph thereto.

Note.—Section 30 of Stats. 1984, Ch. 946, provided notwithstanding Section 2229, R. & T.C., the requirements of that section do not apply to the exemption of property for purposes of ad valorem property taxation provided by Section 217.1 of the Revenue and Taxation Code, as amended by this act. No appropriation is made by this act and the state shall not reimburse any local agency for any property tax revenues lost by it pursuant to this act. Section 31 thereof provided no appropriation is made and no reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution and Section 2231 or 2234 of the Revenue and Taxation Code because Chapter 1102 of the Statutes of 1983 provided that 5 percent of the revenues collected from taxes on the supplemental roll, as well as ten million dollars (\$10,000,000) appropriated to the Supplemental Roll Administrative Cost Fund, be used to reimburse counties for any increased costs resulting from the enactment of Chapter 3.5 (commencing with Section 75) of Part 0.5 of Division 1 of the Revenue and Taxation Code. Section 32 thereof provided the provisions of this act shall

Laws, Regulations & Annotations

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PROPERTY TAXES LAW GUIDE –
REVISION 2015

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1. GENERAL REQUIREMENTS

SECTION 401.3

401.3. **Assessment according to value on lien date.** The assessor shall assess all property subject to general property taxation on the lien date as provided in Articles XIII and XIII A of the Constitution and any legislative authorization thereunder.

History.—Added by Stats. 1970, p. 390, in effect November 23, 1970. Stats. 1986, Ch. 608, effective January 1, 1987, substituted "on the lien date as provided in Articles XIII and XIII A of the Constitution and any legislative authorization thereunder" for "according to its value on the lien date" after "taxation".

Laws, Regulations & Annotations

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([revenue-and-taxation-code.html](#)) > Division 1 Property Taxation ([revenue-and-taxation-code-property-taxation.html](#)) > Part 0.5 Implementation of Article XIII A ([part05.html](#)) > Chapter 3.5
([part05-ch3.5.html](#)) > Section 75.2

**PROPERTY TAXES LAW GUIDE –
REVISION 2012**

CHAPTER 3.5. CHANGE IN OWNERSHIP AND NEW CONSTRUCTION AFTER THE LIEN DATE

ARTICLE 1. DEFINITIONS AND GENERAL PROVISIONS

SECTION 75.2

75.2. "Current roll." "Current roll" means the roll for the fiscal year during which the change in ownership occurs or the new construction is completed.

assessment real property did not include fixtures, did not amount to an unauthorized exemption in violation of Article XIII, Section 1 of the Constitution. *Shafer v. State Board of Equalization*, 174 Cal.App.3d 423.

75.6. "Fiscal year." "Fiscal year" means a fiscal year beginning July 1 and ending June 30.

75.7. "Supplemental roll." "Supplemental roll" means the roll prepared or amended in accordance with the provisions of this chapter and containing properties which have changed ownership or had new construction completed.

75.8. "New base year value." "New base year value" means the full cash value of property on the date it changes ownership or of new construction on the date it is completed.

75.9. "Taxable value." "Taxable value" means the base year full value adjusted for any given lien date as required by law or the full cash value for the same date, whichever is less. In the case of real property which, prior to the date of the change in ownership or completion of new construction, was assessed by the board pursuant to Section 19 of Article XIII of the California Constitution, "taxable value" means that portion of the state-assessed value determined by the board to be properly allocable to the property which is subject to the supplemental assessment.

History.—Added by Stats. 1983, Ch. 1102, in effect September 27, 1983. Stats. 1987, Ch. 498, in effect January 1, 1988, deleted "and includes" after "means" in the first sentence, and added the second sentence.

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ARTICLE 2. ASSESSMENTS ON THE SUPPLEMENTAL ROLL

75.10. **New base year value.** (a) Commencing with the 1983–84 assessment year and each assessment year thereafter, whenever a change in ownership occurs or new construction resulting from actual physical new construction on the site is completed, the assessor shall appraise the property changing ownership or the new construction at its full cash value (except as provided in Section 68 and subdivision (b) of this section) on the date the change in ownership occurs or the new construction is completed. The value so determined shall be the new base year value of the property or the new construction.

(b) For purposes of this chapter, "actual physical new construction" includes the removal of a structure from land. The new base year value of the remaining property (after the removal of the structure) shall be determined in the same manner as provided in subdivision (b) of Section 51.

(c) For purposes of this section, "actual physical new construction" includes the discovery of previously unknown reserves of oil or gas.

History.—Stats. 1984, Ch. 946, in effect September 10, 1984, added "(a)" before "commencing", and added "resulting from actual physical new construction on the site" after construction in the first sentence thereof, and added subdivision (b). Stats. 1985, Ch. 441, effective July 31, 1985, added "(except as provided in Section 68 and subdivision (b) of this section)" after "value" in the first sentence of subdivision (a), added subdivision (b), and

Under State law (Proposition 13), real property is reassessed only upon a change-in-ownership or new construction. Except for these two instances, property assessments cannot be increased by more than 2% annually, based on the California Consumer Price Index. The property tax rate is 1%, plus any bonds or special fees.

Change-in-Ownership Reappraisals

When a sale or transfer of ownership occurs, the Assessor's Office receives a copy of the deed and determines if a reassessment is required under State law. If it is required, an appraisal is made to determine the new market value of the property. The owner is then notified of the new market assessment and has the right to appeal.

The transfer of property between husband and wife does not require a reassessment for property tax purposes. This includes transfers resulting from divorce or death. In addition, refinancing or creation of a living trust will not cause a reappraisal. There are other exclusions for senior citizens, the disabled, those involving parent/child and grandparent/grandchild transfers.

☎ For more information, call (707) 445-7296

New Construction Reappraisals

Copies of all building permits are sent to the Assessor's Office by the cities and County. If the construction is new (such as a room addition), a reassessment is required. If the construction is for repair or maintenance, a reassessment is not required. In appraising new construction, the market value of the addition is determined and added to the value of the existing property. The existing property, however, is not reappraised. As with a change-in-ownership, the owner is notified of the new assessment and has the right to appeal the value.

☎ For more information, call (707) 445-7296

Supplemental Assessment

State law requires the Assessor to reassess property effective upon change in ownership or completion of new construction. The Assessor's Office must issue a supplemental assessment which reflects the difference between the prior assessed value and the new assessment.

This value is then prorated based on the number of months remaining in the fiscal year ending June 30. This supplemental is in addition to the regular tax bill. To appeal a supplemental assessment, an application must

be filed with the Clerk of the Board within 60 days from the mailing of the notice of assessment.

☎ For more information, call (707) 445-7296

Prop 8 Temporary Reduction

If you feel the assessed value of your property exceeds the market value, you may contact our office and request a review of your assessment for a temporary reduction when property values are declining.

☎ For more information, call (707) 445-7663

Appealing Your Assessment

Under State law, if the current market value of your property (recent comparable sales) falls below the assessed or taxable value as shown on your tax bill, the Assessor's Office is required to lower the assessment. There are two periods during the year in which the taxpayer may apply for this reduction:

At any time, the taxpayer may submit a verbal or written request to the Assessor, indicating their opinion of value and providing supporting documentation, such as sales of comparable properties or a recent appraisal by writing to us at 825 Fifth Street, Room 300, Eureka, CA 95501.

☎ For more information, call (707) 445-7296

Between July 2 and November 30:

During this period, the taxpayer must file an application form. The Appeal form can be obtained and must be filed with the Clerk of the Board in Room 111 at 825 Fifth Street, Eureka, CA 95501.

☎ For more information, call (707) 476-2390

Payment of Property Taxes

The Tax Collector's Office is responsible for the mailing and collection of all property tax bills. Duplicate copies of property tax bills are available upon request.

☎ For more information, call (707) 476-2450

Tax Rates and Assessments

The Auditor's Office is responsible for establishing tax rates and processing all special assessments on the property tax bills. For information on a specific assessment, please call the phone number shown next to it on the property tax bill.

☎ For more information, call (707) 476-2452

Property used for church, college, cemetery, museum, school, library or other charitable or religious purposes may be eligible for an exemption from property taxes. In order to qualify, the property must be owned or operated by a non-profit religious, hospital, scientific or charitable organization.

☎ For more information, call (707) 445-7663

Recording Documents

The Recorder's Office will record only those documents as permitted by State law. Documents can be recorded in person or by mail at 825 Fifth Street, 5th Floor, Eureka, CA 95501. By State law, county staff is not permitted to give legal advice or to assist in document preparation.

☎ For more information, call (707) 445-7593

Change-in-Ownership Statement

State law requires that this form be filed with the recording of all property sales and transfers. If it is not filed, a \$20 fee must be charged by the Recorder's Office and the Assessor's Office will send out another form to obtain the required information. Failure to submit this form may result in a penalty applied to your property. This form is used solely for appraisal purposes, and is strictly confidential.

☎ For more information, call (707) 445-7663

Possessory Interest

Any individual, group, or corporation that has private use of publicly owned, tax exempt property is subject to a possessory interest assessment.

☎ For more information, call (707) 445-7296

Business Personal Property

Unlike real property, business personal property is appraised annually. The owners of all businesses must file a property statement each year with the Assessor's Office detailing the cost of all their supplies, equipment, and fixtures at each location. Business inventory is exempt.

☎ For more information, call (707) 445-7564

Mari A. Wilson, Assessor

County of Humboldt

BOE-67-A Rev. 04 (05-12)

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: 11/06/2014

Parcel Number: 101-122-006-000
Asmt Num: 990-060-682-000
Situation Address:
Comments:

Doc Num: 2013R16165
Orig Asmt: 101-122-006-000

PHILLIS TIM & KATHY HWJT

Date of Change of Ownership or Completion of New Construction:

07/12/2013

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.

OUR 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 (707) 445-7296. TAX BILL(S) TO FOLLOW

	CURRENT ROLL 2013 - 2014			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	250,000	148,000	-102,000	0	0	0
Improvements	0	0	0	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	250,000	148,000	-102,000	0	0	0
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	250,000	148,000	-102,000	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Mari A. Wilson, Assessor

County of Humboldt

BOE-67-A Rev. 04 (05-12)

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: 11/06/2014

Parcel Number: 101-131-001-000 Doc Num: 2013R16165
Asmt Num: 990-060-683-000 Orig Asmt: 101-131-001-000
Situs Address: 1484 OESCHGER RD FERNDALE CA
Comments:

PHILLIS TIM & KATHY HWJT

Date of Change of Ownership or Completion of New Construction: 07/12/2013

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.

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	CURRENT ROLL 2013 - 2014			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	65,000	210,000	145,000	0	0	0
Improvements	100,000	56,000	-44,000	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	165,000	266,000	101,000	0	0	0
Exemptions						
Homeowners	7,000	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	158,000	266,000	101,000	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Laws, Regulations & Annotations

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PROPERTY TAXES LAW GUIDE –
REVISION 2015

CHAPTER 1. CONSTRUCTION SECTION 110

110. "Full cash value." (a) Except as is otherwise provided in Section 110.1, "full cash value" or "fair market value" means the amount of cash or its equivalent that property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other, and both the buyer and the seller have knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used, and of the enforceable restrictions upon those uses and purposes.

(b) For purposes of determining the "full cash value" or "fair market value" of real property, other than possessory interests, being appraised upon a purchase, "full cash value" or "fair market value" is the purchase price paid in the transaction unless it is established by a preponderance of the evidence that the real property would not have transferred for that purchase price in an open market transaction. The purchase price shall, however, be rebuttably presumed to be the "full cash value" or "fair market value" if the terms of the transaction were negotiated at arms length between a knowledgeable transferor and transferee neither of which could take advantage of the exigencies of the other. "Purchase price," as used in this section, means the total consideration provided by the purchaser or on the purchaser's behalf, valued in money, whether paid in money or otherwise. There is a rebuttable presumption that the value of improvements financed by the proceeds of an assessment resulting in a lien imposed on the property by a public entity is reflected in the total consideration, exclusive of that lien amount, involved in the transaction. This presumption may be overcome if the assessor establishes by a preponderance of the evidence that all or a portion of the value of those improvements is not reflected in that consideration. If a single transaction results in a change in ownership of more than one parcel of real property, the purchase price shall be allocated among those parcels and other assets, if any, transferred based on the relative fair market value of each.

(c) For real property, other than possessory interests, the change of ownership statement required pursuant to Section 480, 480.1, or 480.2, or the preliminary change of ownership statement required pursuant to Section 480.4, shall give any information as the board shall prescribe relative to whether the terms of the transaction were negotiated at "arms length." In the event that the transaction includes property other than real property, the change in ownership statement shall give information as the board shall prescribe disclosing the portion of the purchase price that is allocable to all elements of the transaction. If the taxpayer fails to provide the prescribed information, the rebuttable presumption



COUNTY ASSESSOR
C O U N T Y O F H U M B O L D T
825 5TH STREET, ROOM 300
EUREKA, CALIFORNIA 95501 PHONE (707) 445-7276
TOLL FREE (866) 240-0485

November 21, 2014

Mr. Tim Phillis
[REDACTED]

RE: Assessor's Parcel Numbers 101-122-006-000 and 101-131-001-000

Dear Mr. Phillis,

I am responding to your letter requesting copies of public records pursuant to California Government Code section 6250 received by this office on November 12, 2014, copy attached. You requested answers and/or information to the three questions contained in your request. The questions you posed and my responses are as follows:

1. "DOCUMENTED EVIDENCE THAT THE TRANSACTION ON SUBJECT PROPERTIES WAS NOT AN OPEN MARKET, ARMS LENGTH AGREEMENT, WILLING BUYER AND SELLER TRANSACTION."

Response – Our office does not have any documents responsive to this request.

2. "CALCULATIONS DONE ON WHAT THE ASSESSORS OFFICE DEEMS AS COMPARABLE PROPERTIES ON LIST DATED 11-3-14."

Response – This document has been provided to you on November 13, 2014, copy attached.

3. "IF SOME OR ALL OF THIS EVIDENCE DOES NOT EXIST, I WOULD LIKE A DOCUMENT STATING WHICH DOCUMENTS ARE NOT IN EXISTENCE."

Response – As stated above, our office does not have documents responsive to Item 1 and we have provided documents responsive to Item 2.

Sincerely,

Mari A. Wilson
Humboldt County Assessor

Enclosures

7074962567: Hi Tim.
This is Lyndon with the
County Assessor's
Office. I am in Ferndale for
an appointment at 930 and
will be available shortly
afterwards (10:00 - 10

Received via text message

7074962567: :15) if you
have time for me to
come out.

Received via text message

Me: Yes. I can meet you
at benchger and
centerville at between



MARI A. WILSON, ASSESSOR
COUNTY OF HUMBOLDT

825 5th Street, Room 300, Eureka, CA 95501-1153
Telephone (707) 445-7663 Toll Free (866) 240-0485
Fax (707) 445-7410

July 2, 2014

I, Mari A. Wilson, Assessor of Humboldt County, swear that between the lien date, and July 2, 2014, I have made diligent inquiry and examination to ascertain all the property with the county subject to assessment by me, and that it has been assessed on the roll, according to the best of my judgment, information, and belief, at its value as required by law; and that I have faithfully complied with all the duties imposed on the Assessor under the revenue laws; and that I have not imposed any unjust or double assessment through malice, ill will, or otherwise; nor allowed anyone to escape a just and equal assessment through favor, reward, or otherwise.

Mari A. Wilson

Mari A. Wilson, Humboldt County Assessor

CHAPTER 3: COMPLETION OF THE ROLL

TIME FOR COMPLETION AND APPLICATION FOR EXTENSION

The local assessment roll must be completed on or before July 1. The unsecured roll is deemed complete at the same time as the secured roll. The assessor certifies the roll as complete (See Revenue and Taxation Code, section 616), signs it, and delivers it to the auditor.

If the assessor cannot meet the July 1 deadline, he or she must request an extension of time from the State Board of Equalization or risk a \$1,000 fine.³⁶ The application for extension should be made prior to the statutory completion date but not so far in advance that the necessity for an extension is speculative. It should indicate the length of time needed for completion and state the reasons for the extension. Acceptable reasons include but are not limited to:

- Loss or destruction of assessment records
- Great volume of mandatory reassessments due to catastrophe
- Shortage of staff due to causes beyond the assessor's control
- Failure of the county's roll-printing machinery

Ordinarily a ten-day extension of time is approved. Up to 30 days may be granted in a severe case and 40 days in case of public calamity. Should the extension allowed under the law prove insufficient, an assessor's recourse would be an appeal to the legislature for emergency legislation.

ESCAPE ASSESSMENTS

An escape assessment is an assessment made after the assessor has certified the completed local roll prepared pursuant to section 601 of the Revenue and Taxation Code (see Revenue and Taxation Code, sections 531 through 535 and Appendix 6, *De Luz Homes, Inc. v. San Diego Co.*, 45 Cal. 2d 546, (11/55); and *Jensen v. Byram*, 229 Cal. App. 2d 651, (9/64).

An assessor must not knowingly defer making an assessment until after completion of the roll and then add it as an "escape". In case a property statement is not returned, an assessor's estimate of value should be made and the 10-percent penalty added.³⁷ If the assessee eventually returns a property statement, the assessee is liable for any underassessment (plus 10-percent penalty) that has occurred.

Upon discovery of property escaping assessment, the assessor must immediately add the escape assessment and any applicable penalty and interest to the roll prepared, or being prepared, in the current assessment year. Section 531 unequivocally states:

³⁶ Revenue and Taxation Code, sections 155 and 1366 (\$1,000 forfeiture); and Property Tax Rule 1051.

³⁷ Revenue and Taxation Code, section 463.



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[REDACTED]

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1. "DOCUMENTED EVIDENCE THAT THE TRANSACTION ON SUBJECT PROPERTIES WAS NOT AN OPEN MARKET, ARMS LENGTH AGREEMENT, WILLING BUYER AND SELLER TRANSACTION."

Response – Our office does not have any documents responsive to this request.

2. "CALCULATIONS DONE ON WHAT THE ASSESSORS OFFICE DEEMS AS COMPARABLE PROPERTIES ON LIST DATED 11-3-14."

Response – This document has been provided to you on November 13, 2014, copy attached.

3. "IF SOME OR ALL OF THIS EVIDENCE DOES NOT EXIST, I WOULD LIKE A DOCUMENT STATING WHICH DOCUMENTS ARE NOT IN EXISTENCE."

Response – As stated above, our office does not have documents responsive to Item 1 and we have provided documents responsive to Item 2.

Sincerely,

Mari A. Wilson
Humboldt County Assessor

Enclosures

08-06-14 Informal Meeting

Lyndon Powell, Audrey Hanks, Tim Phillis

Met with Tim Phillis about his appeal of proposed value change to his property he acquired in an auction.

We discussed how his previous appeal may be invalid due to being before the property was re-assessed for his purchase.

Asked if the property was purchased through a loan and if so was there a fee appraisal which he would like us to consider. He suggested there was no loan, and no fee appraisal. And if there was he wouldn't supply that information.

We discussed the process of the appeal and suggested that he re-apply for a new appeal after he receives his supplemental notice, and explained that this way he would be appealing his new value rather than the previous value.

Tim will not agree with any value over his purchase price, and stated that he would appeal here and if that failed would appeal to the state. He believes his auction price is fair market value, and it is on our department to supply a preponderance of evidence suggesting otherwise.

We also discussed the exchange of information, he requested a complete appraisal of each comp, and wanted to know of any new comps we may come up with. We explained that he has the right to the comps we used for the initial assessment but any comps we find to further support our value would not be given without official request for an exchange of information. Unless the new comps lead to a value change.

Not True

Tim was given a copy of the comp spread sheet used to come up with the 275,000 value.

408!

10-06-14 Received text from Tim saying he wanted to come in and discuss his appeal.

Tax Bill

The meeting with Tim. When I met Tim at the front counter, Tim stated he wanted, Audrey to be present for the meeting. I noticed he had a recording device with him and gave Audrey a heads up. When Audrey arrived we went to the meeting room. Once seated, Tim informed us that he intended to record our conversation. Audrey requested that he did not, saying that she did not feel it was necessary.

After a conversation about the recorder, Tim seemed a little frustrated. He brought his Tax Bill and other documents, including parts of the California tax code.

He was upset about the time in which this process has taken and stated that there is no excuse for the delay, saying it has been over a year. Audrey explained how long we are allowed to value a property. Tim did not seem happy with this answer. He then seemed to suggest that his tax bill should be his purchase price, or at most the value which we previously came in at (\$275,000). He had me read a portion of the tax code. He also said he was going to talk to Rex (Bohn I assume) and sue the county.

Not True

Laws, Regulations & Annotations

PTLG Table of Contents (/property-taxes-law-guide.html) > Revenue and Taxation Code (revenue-and-taxation-code.html) > Division 1 Property Taxation (revenue-and-taxation-code-property-taxation.html) > Part 2 Assessment (part2.html) > Chapter 3 (part2-ch3.html) > Section 408

PROPERTY TAXES LAW GUIDE –
REVISION 2015

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1. GENERAL REQUIREMENTS

SECTION 408

408. Assessor's records. (a) Except as otherwise provided in subdivisions (b), (c), (d), (e), and (g), any information and records in the assessor's office that are not required by law to be kept or prepared by the assessor, disabled veterans' exemption claims, and homeowners' exemption claims, are not public documents and shall not be open to public inspection. Property receiving the homeowners' exemption shall be clearly identified on the assessment roll. The assessor shall maintain records which shall be open to public inspection to identify those claimants who have been granted the homeowners' exemption.

(b) The assessor may provide any appraisal data in his or her possession to the assessor of any county.

The assessor shall disclose information, furnish abstracts, or permit access to all records in his or her office to law enforcement agencies, the county grand jury, the board of supervisors or their duly authorized agents, employees, or representatives when conducting an investigation of the assessor's office pursuant to Section 25303 of the Government Code, the county recorder when conducting an investigation to determine whether a documentary transfer tax is imposed, the Controller, employees of the Controller for property tax postponement purposes, probate referees, employees of the Franchise Tax Board for tax administration purposes only, staff appraisers of the Department of Financial Institutions, the Department of Transportation, the Department of General Services, the State Board of Equalization, the State Lands Commission, the State Department of Social Services, the Department of Child Support Services, the Department of Water Resources, and other duly authorized legislative or administrative bodies of the state pursuant to their authorization to examine the records. Whenever the assessor discloses information, furnishes abstracts, or permits access to records in his or her office to staff appraisers of the Department of Financial Institutions, the Department of Transportation, the Department of General Services, the State Lands Commission, or the Department of Water Resources pursuant to this section, the department shall reimburse the assessor for any costs incurred as a result thereof.

(c) Upon the request of the tax collector, the assessor shall disclose and provide to the tax collector information used in the preparation of that portion of the unsecured roll for which the taxes thereon are

delinquent. The tax collector shall certify to the assessor that he or she needs the information requested for the enforcement of the tax lien in collecting those delinquent taxes. Information requested by the tax collector may include social security numbers, and the assessor shall recover from the tax collector his or her actual and reasonable costs for providing the information. The tax collector shall add the costs described in the preceding sentence to the assessee's delinquent tax lien and collect those costs subject to subdivision (e) of Section 2922.

(d) The assessor shall, upon the request of an assessee or his or her designated representative, permit the assessee or representative to inspect or copy any market data in the assessor's possession. For purposes of this subdivision, "market data" means any information in the assessor's possession, whether or not required to be prepared or kept by him or her, relating to the sale of any property comparable to the property of the assessee, if the assessor bases his or her assessment of the assessee's property, in whole or in part, on that comparable sale or sales. The assessor shall provide the names of the seller and buyer of each property on which the comparison is based, the location of that property, the date of the sale, and the consideration paid for the property, whether paid in money or otherwise. However, for purposes of providing market data, the assessor may not display any document relating to the business affairs or property of another.

(e) (1) With respect to information, documents, and records, other than market data as defined in subdivision (d), the assessor shall, upon request of an assessee of property, or his or her designated representative, permit the assessee or representative to inspect or copy all information, documents, and records, including auditors' narrations and workpapers, whether or not required to be kept or prepared by the assessor, relating to the appraisal and the assessment of the assessee's property, and any penalties and interest thereon.

(2) After enrolling an assessment, the assessor shall respond to a written request for information supporting the assessment, including, but not limited to, any appraisal and other data requested by the assessee.

(3) Except as provided in Section 408.1, an assessee, or his or her designated representative, may not be permitted to inspect or copy information and records that also relate to the property or business affairs of another, unless that disclosure is ordered by a competent court in a proceeding initiated by a taxpayer seeking to challenge the legality of the assessment of his or her property.

(f) (1) Permission for the inspection or copying requested pursuant to subdivision (d) or (e) shall be granted as soon as reasonably possible to the assessee or his or her designated representative.

(2) If the assessee, or his or her designated representative, requests the assessor to make copies of any of the requested records, the assessee shall reimburse the assessor for the reasonable costs incurred in reproducing and providing the copies.

(3) If the assessor fails to permit the inspection or copying of materials or information as requested pursuant to subdivision (d) or (e) and the assessor introduces any requested materials or information at any assessment appeals board hearing, the assessee or his or her representative may request and shall be granted a continuance for a reasonable period of time. The continuance shall extend the two-year period specified in subdivision (c) of Section 1604 for a period of time equal to the period of continuance.

(g) Upon the written request of the tax collector, the assessor shall provide to the tax collector information for the preparation and enforcement of Part 6 (commencing with Section 3351). The tax



HUMBOLDT COUNTY 2014-2015 PROPERTY TAX BILL
JOHN BARTHOLOMEW, HUMBOLDT COUNTY TAX COLLECTOR
825 FIFTH STREET, ROOM 125, EUREKA, CA 95501

Pay Taxes by Credit Card or E-Check

 Online @ <http://humboldt.gov/tax>
 or Call 677-486-7163
 The processing company will charge a service fee

PROPERTY INFORMATION **IMPORTANT MESSAGES**

ASMT NUMBER: 191-122-006-000 TAX RATE AREA: 083-002
 FEE NUMBER: 191-122-006-000 ACRES: 0.00
 LOCATION: East 1/2 of SE Qtr Sect 16 T2N R2W
 LIEN DATE OWNER: PHILLIS TIM & KATHY HWJT

SEE REVERSE OF THIS STATEMENT FOR
 IMPORTANT INFORMATION.
 Orig. bill date: 09/09/2014

2A-04777 SA
 PHILLIS TIM & KATHY HWJT

2014-2015

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUE
707-441-3020	LAND	294,137
		294,137

VALUES X TAX RATE (1.000000) = COUNTY TAXES \$2,941.36

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000 = AGENCY TAXES		
(707) 476-4172	CR 2005/2007 GO BONDS	294,137	0.013000	38.24
	FERNDAL UNIFIED GO BONDS 1999	294,137	0.014000	41.18

TOTAL AGENCY TAXES + DIRECT CHARGES \$79.42

1ST INSTALLMENT DUE 11/1/2014 DELINQUENT AFTER 12/10/2014	\$1,510.39	2ND INSTALLMENT DUE 2/1/2015 DELINQUENT AFTER 4/10/2015	\$1,510.39	TOTAL TAXES \$3,020.78
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HUMBOLDT COUNTY 2014-2015 PROPERTY TAX BILL
JOHN BARTHOLOMEW, HUMBOLDT COUNTY TAX COLLECTOR
825 FIFTH STREET, ROOM 125, EUREKA, CA 95501

Online @ <http://humboldt.gov/tax>
 or Call 877-488-7183
 The processing company will charge a service fee

PROPERTY INFORMATION **IMPORTANT MESSAGES**

ASMT NUMBER: 101-131-001-000 TAX RATE AREA: 083-002
 FEE NUMBER: 101-131-001-000 ACRES: 0.00
 LOCATION: 1484 OESCHGER RD
 LIEN DATE OWNER: PHILLIS TIM & KATHY HWJT

SEE REVERSE OF THIS STATEMENT FOR
 IMPORTANT INFORMATION.

Orig. bill date: 09/08/2014

2A-04778 SA
 PHILLIS TIM & KATHY HWJT



2014-2015

COUNTY VALUES, EXEMPTIONS AND TAXES

TAX DEPARTMENTS INFORMATION:	VALUE DESCRIPTION	ASSESSED VALUE
707-441-3020	LAND	78,357
	STRUCTURAL IMPROVEMENTS	108,648
	HOMEOWNERS EXEMPTION	-7,000
		178,003

VALUES X TAX RATE (1.000000) = COUNTY TAXES \$1,780.02

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS

PHONE #	DESCRIPTION	ASSESSED VALUES X TAX RATE 1.0000 = AGENCY TAXES		
(707) 478-4172	CR 2005/2007 GO BONDS	178,003	0.013000	23.14
	FERNDALDE UNIFIED GO BONDS 1999	178,003	0.014000	24.92

TOTAL AGENCY TAXES + DIRECT CHARGES \$48.06

1ST INSTALLMENT DUE 11/1/2014 DELINQUENT AFTER 12/10/2014	\$914.04	2ND INSTALLMENT DUE 2/1/2015 DELINQUENT AFTER 4/10/2015	\$914.04	TOTAL TAXES \$1,828.08
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Laws, Regulations & Annotations

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**PROPERTY TAXES LAW GUIDE –
REVISION 2015**

CHAPTER 1. CONSTRUCTION SECTION 136

136. Taxes or assessments on roll subject to Division 1 provisions. Whenever any taxes or assessments are entered on the roll under any provision of law, such taxes or assessments shall, notwithstanding any other provision of law to the contrary, be subject to all provisions of this division.

History.—Added by Stats. 1979, Ch. 242, in effect July 10, 1979. Stats. 1980, Ch. 411, in effect January 1, 1981, renumbered the section which was formerly numbered 135..

Laws, Regulations & Annotations

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Section 110

PROPERTY TAXES LAW GUIDE –
REVISION 2016

CHAPTER 1. CONSTRUCTION SECTION 110

110. "Full cash value." (a) Except as is otherwise provided in Section 110.1, "full cash value" or "fair market value" means the amount of cash or its equivalent that property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other, and both the buyer and the seller have knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used, and of the enforceable restrictions upon those uses and purposes.

(b) For purposes of determining the "full cash value" or "fair market value" of real property, other than possessory interests, being appraised upon a purchase, "full cash value" or "fair market value" is the purchase price paid in the transaction unless it is established by a preponderance of the evidence that the real property would not have transferred for that purchase price in an open market transaction. The purchase price shall, however, be rebuttably presumed to be the "full cash value" or "fair market value" if the terms of the transaction were negotiated at arms length between a knowledgeable transferor and transferee neither of which could take advantage of the exigencies of the other. "Purchase price," as used in this section, means the total consideration provided by the purchaser or on the purchaser's behalf, valued in money, whether paid in money or otherwise. There is a rebuttable presumption that the value of improvements financed by the proceeds of an assessment resulting in a lien imposed on the property by a public entity is reflected in the total consideration, exclusive of that lien amount, involved in the transaction. This presumption may be overcome if the assessor establishes by a preponderance of the evidence that all or a portion of the value of those improvements is not reflected in that consideration. If a single transaction results in a change in ownership of more than one parcel of real property, the purchase price shall be allocated among those parcels and other assets, if any, transferred based on the relative fair market value of each.

(c) For real property, other than possessory interests, the change of ownership statement required pursuant to Section 480, 480.1, or 480.2, or the preliminary change of ownership statement required pursuant to Section 480.4, shall give any information as the board shall prescribe relative to whether the terms of the transaction were negotiated at "arms length." In the event that the transaction includes property other than real property, the change in ownership statement shall give information as the board shall prescribe disclosing the portion of the purchase price that is allocable to all elements of the transaction. If the taxpayer fails to provide the prescribed information, the rebuttable presumption

assessment real property did not include fixtures, did not amount to an unauthorized exemption in violation of Article XIII, Section 1 of the Constitution. *Shafer v. State Board of Equalization*, 174 Cal.App.3d 423.

75.6. "Fiscal year." "Fiscal year" means a fiscal year beginning July 1 and ending June 30.

75.7. "Supplemental roll." "Supplemental roll" means the roll prepared or amended in accordance with the provisions of this chapter and containing properties which have changed ownership or had new construction completed.

75.8. "New base year value." "New base year value" means the full cash value of property on the date it changes ownership or of new construction on the date it is completed.

75.9. "Taxable value." "Taxable value" means the base year full value adjusted for any given lien date as required by law or the full cash value for the same date, whichever is less. In the case of real property which, prior to the date of the change in ownership or completion of new construction, was assessed by the board pursuant to Section 19 of Article XIII of the California Constitution, "taxable value" means that portion of the state-assessed value determined by the board to be properly allocable to the property which is subject to the supplemental assessment.

History.—Added by Stats. 1983, Ch. 1102, in effect September 27, 1983. Stats. 1987, Ch. 498, in effect January 1, 1988, deleted "and includes" after "means" in the first sentence, and added the second sentence.

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ARTICLE 2. ASSESSMENTS ON THE SUPPLEMENTAL ROLL

75.10. **New base year value.** (a) Commencing with the 1983–84 assessment year and each assessment year thereafter, whenever a change in ownership occurs or new construction resulting from actual physical new construction on the site is completed, the assessor shall appraise the property changing ownership or the new construction at its full cash value (except as provided in Section 68 and subdivision (b) of this section) on the date the change in ownership occurs or the new construction is completed. The value so determined shall be the new base year value of the property or the new construction.

(b) For purposes of this chapter, "actual physical new construction" includes the removal of a structure from land. The new base year value of the remaining property (after the removal of the structure) shall be determined in the same manner as provided in subdivision (b) of Section 51.

(c) For purposes of this section, "actual physical new construction" includes the discovery of previously unknown reserves of oil or gas.

History.—Stats. 1984, Ch. 946, in effect September 10, 1984, added "(a)" before "commencing", and added "resulting from actual physical new construction on the site" after construction in the first sentence thereof, and added subdivision (b). Stats. 1985, Ch. 441, effective July 31, 1985, added "(except as provided in Section 68 and subdivision (b) of this section)" after "value" in the first sentence of subdivision (a), added subdivision (b), and



Mari A. Wilson, Assessor

County of Humboldt

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF PROPOSED ESCAPED ASSESSMENT

PHILLIS TIM & KATHY HWIT
[REDACTED]

ASMT: 101-131-001-000
FEE #: 101-131-001-000
BASE ASMT: 101-131-001-000

SECURED

Date: November 05, 2014

[REDACTED]

THIS NOTICE IS TO INFORM YOU OF A CORRECTION TO THE ASSESSMENT ROLL CAUSED BY:

MISSED TRANSFER IN OWNERSHIP 07/12/2013

THIS CORRECTION IS MADE UNDER REVENUE AND TAXATION CODE SECTION(S): 75.54

THIS WILL INCREASE THE TAXABLE VALUE TO THE FIGURES SHOWN BELOW IN THE NEW VALUE COLUMN FOR THE FISCAL YEAR AFFECTED.

VALUE SUMMARY YEAR 2014 - 2015	OLD VALUE	NEW VALUE	NET CHANGE
LAND	78,357	211,000	132,643
STRUCTURE	106,646	56,000	-50,646
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	185,003	267,000	81,997
LESS: EXEMPTIONS	7,000	7,000	
NET TAXABLE	178,003	260,000	81,997



Mari A. Wilson, Assessor

County of Humboldt

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF CORRECTION TO THE SECTION 601 ASSESSMENT ROLL

PHILLIS TIM & KATHY HWJT
[REDACTED]

ASMT: 101-122-006-000
FEE #: 101-122-006-000
BASE ASMT: 101-122-006-000

SECURED

Date: November 05, 2014

SITUS:

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THIS CORRECTION IS MADE UNDER REVENUE AND TAXATION CODE SECTION(S): 75.54

THIS WILL DECREASE THE TAXABLE VALUE TO THE FIGURES SHOWN BELOW IN THE NEW VALUE COLUMN FOR THE FISCAL YEAR AFFECTED.

VALUE SUMMARY YEAR 2014 - 2015	OLD VALUE	NEW VALUE	NET CHANGE
LAND	294,137	148,000	-146,137
STRUCTURE			
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	294,137	148,000	-146,137
LESS: EXEMPTIONS			
NET TAXABLE	294,137	148,000	-146,137

Laws, Regulations & Annotations

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531

PROPERTY TAXES LAW GUIDE –
REVISION 2015

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 4. PROPERTY ESCAPING ASSESSMENT

SECTION 531

531. Escaped property. If any property belonging on the local roll has escaped assessment, the assessor shall assess the property on discovery at its value on the lien date for the year for which it escaped assessment. It shall be subject to the tax rate in effect in the year of its escape except as provided in Section 2905 of this code.

Property shall be deemed to have escaped assessment when its owner fails to file a property statement pursuant to the provisions of Section 441, to the extent that this failure results in no assessment or an assessment at a valuation lower than would have obtained had the property been properly reported. Escape assessments made as the result of an owner's failure to file a property statement as herein provided shall be subject to the penalty and interest imposed by Sections 463 and 506, respectively. This paragraph shall not constitute a limitation on any other provision of this article.

History.—Stats. 1941, p. 410, operative February 1, 1941, rearranged section and added subdivision (b). Stats. 1959, p. 3246, in effect September 18, 1959, reworded section so as to make subdivisions (a) and (b) applicable only to real property. Stats. 1967, p. 3338, in effect November 8, 1967, inserted second sentence. Stats. 1968, p. 2146, in effect November 13, 1968, added "except as provided in Section 2905 of this code" and deleted language relating to real property which was reenacted as Section 531.2. Stats. 1973, Ch. 918, p. 1700, in effect January 1, 1974, added the second paragraph.

Delayed assessment.—An assessment entered by the assessor on July 31, after the regular assessment period for the tax year, was proper as an "escaped assessment" under this section where there was no indication either that the delayed assessment was caused by the assessor's negligence or that the taxpayer acted to its detriment in reliance on the fact that it was not assessed during the regular assessment period. *De Luz Homes, Inc. v. San Diego County*, 45 Cal.2d 546; *Western Title Guaranty Co. v. Stanislaus County*, 41 Cal.App.3d 733.

Assessment on land only does not prevent escape assessment on improvement subsequently discovered. *Jensen v. Byram*, 229 Cal.App.2d 651.

Where an assessor discovers property that has escaped assessment for a particular tax year, and subsequently issues an escape assessment for that property, the taxpayer may file an administrative appeal and challenge the assessment, not only with respect to the property that had escaped assessment, but also as to all personal and real property of the taxpayer assessed at the location during the same tax year. *County of Los Angeles v. Raytheon Co.*, 159 Cal.App.4th 27.

CHAPTER 3: COMPLETION OF THE ROLL

TIME FOR COMPLETION AND APPLICATION FOR EXTENSION

The local assessment roll must be completed on or before July 1. The unsecured roll is deemed complete at the same time as the secured roll. The assessor certifies the roll as complete (See Revenue and Taxation Code, section 616), signs it, and delivers it to the auditor.

If the assessor cannot meet the July 1 deadline, he or she must request an extension of time from the State Board of Equalization or risk a \$1,000 fine.³⁶ The application for extension should be made prior to the statutory completion date but not so far in advance that the necessity for an extension is speculative. It should indicate the length of time needed for completion and state the reasons for the extension. Acceptable reasons include but are not limited to:

- Loss or destruction of assessment records
- Great volume of mandatory reassessments due to catastrophe
- Shortage of staff due to causes beyond the assessor's control
- Failure of the county's roll-printing machinery

Ordinarily a ten-day extension of time is approved. Up to 30 days may be granted in a severe case and 40 days in case of public calamity. Should the extension allowed under the law prove insufficient, an assessor's recourse would be an appeal to the legislature for emergency legislation.

ESCAPE ASSESSMENTS

An escape assessment is an assessment made after the assessor has certified the completed local roll prepared pursuant to section 601 of the Revenue and Taxation Code (see Revenue and Taxation Code, sections 531 through 535 and Appendix 6, *De Luz Homes, Inc. v. San Diego Co.*, 45 Cal. 2d 546, (11/55); and *Jensen v. Byram*, 229 Cal. App. 2d 651, (9/64).

An assessor must not knowingly defer making an assessment until after completion of the roll and then add it as an "escape". In case a property statement is not returned, an assessor's estimate of value should be made and the 10-percent penalty added.³⁷ If the assessee eventually returns a property statement, the assessee is liable for any underassessment (plus 10-percent penalty) that has occurred.

Upon discovery of property escaping assessment, the assessor must immediately add the escape assessment and any applicable penalty and interest to the roll prepared, or being prepared, in the current assessment year. Section 531 unequivocally states:

³⁶ Revenue and Taxation Code, sections 155 and 1366 (\$1,000 forfeiture); and Property Tax Rule 1051.

³⁷ Revenue and Taxation Code, section 463.



Mari A. Wilson, Assessor

County of Humboldt

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF CORRECTION TO THE SECTION 601 ASSESSMENT ROLL

PHILLIS TIM & KATHY HWJT
[REDACTED]

ASMT: 101-131-001-000
FEE #: 101-131-001-000
BASE ASMT: 101-131-001-000

SECURED

Date: November 05, 2014

[REDACTED]

THIS NOTICE IS TO INFORM YOU OF A CORRECTION TO THE ASSESSMENT ROLL CAUSED BY:

PROP 8 DECLINE IN VALUE ENROLLMENT

THIS CORRECTION IS MADE UNDER REVENUE AND TAXATION CODE SECTION(S): 4831B

THIS WILL DECREASE THE TAXABLE VALUE TO THE FIGURES SHOWN BELOW IN THE NEW VALUE COLUMN FOR THE FISCAL YEAR AFFECTED.

VALUE SUMMARY YEAR 2013 - 2014	OLD VALUE	NEW VALUE	NET CHANGE
LAND	78,003	65,000	-13,003
STRUCTURE	106,165	100,000	-6,165
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	184,168	165,000	-19,168
LESS: EXEMPTIONS	7,000	7,000	
NET TAXABLE	177,168	158,000	-19,168



Mari A. Wilson, Assessor

County of Humboldt

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Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF CORRECTION TO THE SECTION 601 ASSESSMENT ROLL

PHILLIS TIM & KATHY HWJT
[REDACTED]

ASMT: 101-122-006-000
FEE #: 101-122-006-000
BASE ASMT: 101-122-006-000

SECURED

Date: November 05, 2014

SITUS:

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THIS CORRECTION IS MADE UNDER REVENUE AND TAXATION CODE SECTION(S): 4831B

THIS WILL DECREASE THE TAXABLE VALUE TO THE FIGURES SHOWN BELOW IN THE NEW VALUE COLUMN FOR THE FISCAL YEAR AFFECTED.

VALUE SUMMARY YEAR 2013 - 2014	OLD VALUE	NEW VALUE	NET CHANGE
LAND	292,808	250,000	-42,808
STRUCTURE			
GROWING IMPROVS.			
PP MOBILE HOME			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	292,808	250,000	-42,808
LESS: EXEMPTIONS			
NET TAXABLE	292,808	250,000	-42,808

A Proposition 8 reduction is a form of assessment relief. It may be applied when a property's taxable value exceeds the current market value. Decline in value reductions are temporary reductions which recognize the fact that the current market value of a property has fallen below its current factored Proposition 13 base year value.

The Assessor's Office is required to enroll the lower of two values on all real property.

- The base year value plus the annual inflationary factor.
- The current market value (the price your property would sell for on the open market on the January 1st lien date).

If you think your property is being taxed on a value that is higher than its current market value, you may submit an Informal Request for "Decline in Market Value" assessment form to the Assessor's Office. The form is available by either contacting the office at (707) 445-7883, toll free (888) 240-0485 or downloading from the internet at:

<http://humboldt.gov.us/220/Assessor>

IMPORTANT POINTS:

- The Assessor can only consider the market value of your property as of lien date (January 1st).
- The market value of your property will be determined by analyzing sales of comparable properties in the area. Properties with characteristics similar to yours must have sold for less than your current taxable value.
- Supplemental Assessments will not be revised due to Proposition 8 reviews.

• Base year value/inflationary factor: Your base year value is established as of the date of acquisition and/or completion of new construction. This value is adjusted each year by an inflationary factor determined by the percentage change in the California Consumer Price Index (CPI). In no event shall the inflation factor exceed 2% in any given year.

EXAMPLE OF HOW PROPOSITION 8 CAN EFFECT YOUR TAXABLE VALUE

Market value of property when purchased was \$285,000

	Market Value as of January 1 st	Base Year Value	Taxable Value
1 st year, January 1	\$285,000	\$285,000	\$285,000
2 nd year, January 1 Annual inflationary factor applied.	\$280,000	\$285,000	\$285,000
3 rd year, January 1 Property value declines due to market conditions. Proposition 8 applied. (Taxable value must be reviewed each year.)	\$245,000	\$285,000	\$245,000
4 th year, January 1 Slight improvement in market conditions. (Taxable value must be reviewed each year.)	\$245,000	\$285,000	\$245,000
5 th year, January 1 Major improvement in market conditions. (Taxable value returned to base year value plus annual inflationary factor.)	\$320,000	\$285,000	\$320,000

If any reduction is made under Proposition 8 guidelines, your property must be reviewed each year until the current market value exceeds the base year value plus the annual inflationary factor.

Should you not agree with the results of your request, you have the right to file an appeal with the Clerk of the Assessor's Board. The Clerk's office may be contacted at (707) 435-2399. The appeal forms may also be obtained by downloading from their website at <http://humboldtassessor.org/255/>. Clerk of the Board.

It is important to remember that the filing of an Informal Request for "Decline in Market Value" does not extend any filing dates for assessment appeals nor alter or delay the date taxes are due. Interest and penalties will be added to the amount you owe if your payment is late.

IMPORTANT DATES FOR ASSESSMENT RELIEF

- January 1: Lien Date
 - July 2 to November 30: Filing period for assessment appeals with Humboldt County Clerk of the Board's Office.
 - Deadline for tax payments:
 - December 10: Payment of first installment of secured property taxes for the regular assessment year.
 - April 10: Payment of second installment of secured property taxes for the regular assessment year.
- Other deadlines may apply for supplemental and escaped assessments. Additional information concerning deadlines may be found on Notices of Supplemental Assessment or revision notices. Revised tax bills and supplemental tax bills will provide dates regarding payment.

Examples of Assessment Review Request Filing Dates

2009/10 Tax Year (7/1/09 - 6/30/10)	Review filed: 1/1/09 - 12/31/09
Review effective as of: 2009/10 tax year	
Review effective as of: 1/1/09 lien date	
Sales/property listings information should reflect market conditions as of 1/1/09.	
2010/11 Tax Year (7/1/10 - 6/30/11)	Review filed: 1/1/10 - 12/31/10
Review effective as of: 2010/11 tax year	
Review effective as of: 1/1/10 lien date	
Sales/property listings information should reflect market conditions as of 1/1/10.	

Mari A. Wilson, Assessor

County of Humboldt

BOE-67-A Rev. 04 (05-12)

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: **11/06/2014**

Parcel Number: 101-131-001-000

Doc Num: 2013R16165

Asmt Num: ~~990-060-683-000~~

Orig Asmt: 101-131-001-000

Situs Address: [REDACTED]

Comments:

PHILLIS TIM & KATHY HWJT
[REDACTED]
[REDACTED]

Date of Change of Ownership or Completion of New Construction: **07/12/2013**

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.

OUR 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 (707) 445-7296. TAX BILL(S) TO FOLLOW

	CURRENT ROLL 2013 - 2014			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	65,000	210,000	145,000	0	0	0
Improvements	100,000	56,000	-44,000	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	165,000	266,000	101,000	0	0	0
Exemptions						
Homeowners	7,000	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	158,000	266,000	101,000	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Mari A. Wilson, Assessor

County of Humboldt

BOE-67-A Rev. 04 (05-12)

825 5th Street, Rm. 300
Eureka, CA 95501-1153 (707) 445-7296
Toll Free (866) 240-0485

NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE: 11/06/2014

Parcel Number: 101-122-006-000
Asmt Num: 990-060-682-000
Situs Address:
Comments:

Doc Num: 2013R16165
Orig Asmt: 101-122-006-000

PHILLIS TIM & KATHY HWJT
[REDACTED]
[REDACTED]

Date of Change of Ownership or Completion of New Construction: 07/12/2013

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	CURRENT ROLL 2013 - 2014			ROLL BEING PREPARED 0 - 0		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	250,000	148,000	-102,000	0	0	0
Improvements	0	0	0	0	0	0
Growing	0	0	0	0	0	0
Fixtures	0	0	0	0	0	0
Personal Prop./	0	0	0	0	0	0
Mobile Home	0	0	0	0	0	0
Homesite	0	0	0	0	0	0
TAXABLE VALUE	250,000	148,000	-102,000	0	0	0
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	250,000	148,000	-102,000	0	0	0

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Comp Spreadsheet

Subject Property ① ② ③ ④ ⑤

Address	101-122-006	101-				
AP#	131-001	316-281-001	314-113-001	314-311-018	521-105-010	524-021-090
Sales Price	\$153,806	\$274,000	\$385,000	\$330,000	\$290,000	\$245,000
Sales Date	Jul-13	Nov-12	Apr-13	Jun-13	Apr-13	Jan-11
Quality	MH 6	MH 6.5	MH 7	MH 7	MH 6.5	MH 6
Sq Ft	1508	1560	1620	1440	1120	1312
Year Built	2001	1996	1989	1993	1985	1978
BR	3	2	3	3	3	2
BA	2	2	2	2	2	2
Location						
Condition	fair	fair	avg	avg	avg	fair
Lot size	160 ac	7	82	22.4	10	11
Att Garage			986			
Det Garage				1056		
			2nd story living space above gar 986			
Amnt						

Adjustments:						
Sales Price		\$274,000	\$385,000	\$330,000	\$290,000	\$245,000
Sales Date						
Quality		(\$5,000)	(\$10,000)	(\$10,000)	(\$5,000)	
Sq Ft			(\$3,000)		\$9,500	\$5,000
Yr Built						
BR		\$3,000				\$3,000
BA						
Location						
Condition			(\$10,000)	(\$15,000)	(\$10,000)	
Lot size		\$150,000	\$100,000	\$140,000	\$150,000	\$150,000
Att Garage			(\$15,000)			
Det Garage				(\$25,000)		
Amnt			(\$45,000)			
Total Adjusted Value		\$422,000	\$402,000	\$420,000	\$434,500	\$403,000

10-09-14 L.P. After review of market data, the market indicates the value to be \$415,000

HH

Laws, Regulations & Annotations

PTLG Table of Contents (/property-taxes-law-guide.html) > Revenue and Taxation Code (revenue-and-taxation-code.html) > Division 1 Property Taxation (revenue-and-taxation-code-property-taxation.html) > Part 2 Assessment (part2.html) > Chapter 3 (part2-ch3.html) > Section 402.5

PROPERTY TAXES LAW GUIDE –
REVISION 2014

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1. GENERAL REQUIREMENTS

SECTION 402.5

402.5. Comparable sales. When valuing property by comparison with sales of other properties, in order to be considered comparable, the sales shall be sufficiently near in time to the valuation date, and the properties sold shall be located sufficiently near the property being valued, and shall be sufficiently alike in respect to character, size, situation, usability, zoning or other legal restriction as to use unless rebutted pursuant to Section 402.1, to make it clear that the properties sold and the properties being valued are comparable in value and that the cash equivalent price realized for the properties sold may fairly be considered as shedding light on the value of the property being valued. "Near in time to the valuation date" does not include any sale more than 90 days after the lien date.

History.—Added by Stats. 1969, p. 1988, in effect November 10, 1969. Stats. 1972, p. 2014, in effect August 18, 1972, operative on the lien date in 1973, added " 'near in time to the lien date' does not include any sale more than 90 days after the lien date." Stats. 1980, Ch. 1081, in effect September 26, 1980, substituted "valuation" for "lien" before "date" in both the first and second sentences.

Generally.—Where all comparative sales available were considered, use of six such sales which complied with the criteria prescribed by the section was deemed sufficient to controvert a claim that a decision of county board of equalization was not supported by substantial evidence. *Westlake Farms, Inc. v. Kings County*, 39 Cal.App.3d 179.

Comparability can never be treated in absolute terms. Even relatively poor data can fairly be considered as shedding light on the value if it is the best or only data available. *Midstate Theatres, Inc. v. Stanislaus County*, 55 Cal.App.3d 864.

The purported use of this method of valuation is invalid when based upon sales of other properties which are not subject to the same limitation on use as the property in question. *Jones v. Los Angeles County*, 114 Cal.App.3d 999.

Accuracy.—Market data on recent sales of the property to be assessed and comparable properties, when such data is available, is the most accurate way of arriving at the assessed value of the property. *Dennis v. Santa Clara County*, 215 Cal.App.3d 1019; *Los Angeles County v. McDonnell Douglas Corp.*, 219 Cal.App.3d 715.

Usability.—A classification based on topography and present use without additional evidence as to the highest and most profitable use will not support a finding of comparability. *Dressler v. Alpine County*, 64 Cal.App.3d 557. This valuation method was properly used to assess the value of commercial real estate for tax purposes because the cost approach was not the only approach available to value improvements. *Olen Commercial Realty Corp. v. County of*

Laws, Regulations & Annotations

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PROPERTY TAXES LAW GUIDE --
REVISION 2015

TITLE 18, PUBLIC REVENUES CALIFORNIA CODE OF REGULATIONS DIVISION 1. STATE BOARD OF EQUALIZATION—PROPERTY TAX

Chapter 1. Valuation Principles and Procedures (1--100)

RULE 4

Rule 4. THE COMPARATIVE SALES APPROACH TO VALUE.

Reference: Sections 110, 110.1, 110.5, 401, Revenue and Taxation Code. Article XIII A, Sections 1, 2, California Constitution.

When reliable market data are available with respect to a given real property, the preferred method of valuation is by reference to sales prices. In using sales prices of the appraisal subject or of comparable properties to value a property, the assessor shall:

(a) Convert a noncash sale price to its cash equivalent by estimating the value in cash of any tangible or intangible property other than cash which the seller accepted in full or partial payment for the subject property and adding it to the cash portion of the sale price and by deducting from the nominal sale price any amount which the seller paid in lieu of interest to a lender who supplied the grantee with part or all of the purchase money.

(b) When appraising an unencumbered-fee interest, (1) convert the sale price of a property encumbered with a debt to which the property remained subject to its unencumbered-fee price equivalent by adding to the sale price of the seller's equity the price for which it is estimated that such debt could have been sold under value-indicative conditions at the time the sale price was negotiated and (2) convert the sale price of a property encumbered with a lease to which the property remained subject to its unencumbered-fee price equivalent by deducting from the sale price of the seller's equity the amount by which it is estimated that the lease enhanced that price or adding to the price of the seller's equity the amount by which it is estimated that the lease depressed that price.

(c) Convert a sale to the valuation date of the subject property by adjusting it for any change in price level of this type of property that has occurred between the time the sale price was negotiated and the valuation date of the subject property.

(d) Make such allowances as he deems appropriate for differences between a comparable property at the time of sale and the subject property on the valuation date, in physical attributes of the properties, location of the properties, legally enforceable restrictions on the properties' use, and the income and amenities which the properties are expected to produce. When the appraisal subject is land and the comparable property is land of smaller dimensions, and it is assumed that the subject

property would be divided into comparable smaller parcels by a purchaser, the assessor shall allow for the cost of subdivision, for the area required for streets and alleys, for selling expenses, for normal profit, and for interest charges during the period over which it is anticipated that the smaller properties will be marketed.

History: Adopted June 21, 1967, effective July 23, 1967.

Amended July 27, 1982, effective December 30, 1982.

more than 90 days after the valuation date.³⁴ The appraiser's objective, of course, is to find sales data that require as few adjustments as possible.

Comparable properties are those properties that effectively compete with (i.e., are close substitutes for) the subject property. The type of property being valued and the nature of the market in which it is traded define the geographic scope from which comparable properties can be drawn. For many properties, particularly single-family residences, neighborhood is an important determinant of comparability; that is, comparable properties are typically located within the subject property's neighborhood or within comparable neighborhoods. Some types of properties, however, compete in regional, national, or even international markets.³⁵

DATA REQUIREMENTS AND SOURCES

Application of the comparative sales approach requires detailed, verified data regarding the subject and comparable properties. Whenever possible, sales data should be verified with the buyer, seller, or authorized agent of either. Comparable data includes data regarding the transaction (e.g., date of sale, sale price, terms of financing, and conditions of sale) and data regarding the locational, physical, and economic characteristics of the subject and comparable properties. There is no strict rule in appraisal regarding the number of comparable sales required. Typically, several comparable sales are preferred. The objective is to obtain sufficient market data to render a supportable value estimate. It is often necessary to research and investigate several sales for each comparable sale that is finally selected.

Sales data can be obtained from many sources. Each assessor's office should have a wealth of data regarding transactions in its particular county. Commercial data sources offer sales data that is available by county or by region for many different property types. Multiple-listing services contain data concerning completed transactions. Finally, real estate brokers and other appraisers are often sources of sales data.

ELEMENTS OF COMPARISON

It is unlikely that the appraiser will find sales data so closely comparable to the subject property that no adjustments will be required. The types of differences for which adjustments are often required are referred to as *elements of comparison*. Elements of comparison, which are enumerated in section 402.5 (above) and also in Rule 4, are the important factors that should be separately considered and adjusted for, if necessary, when analyzing comparable properties.³⁶

³⁴ Section 402.5 uses the term "lien date" and not "valuation date." However, section 75.54 defines lien date for real property to mean the date of the change in ownership or completion of new construction. Thus, lien date is synonymous with valuation date.

³⁵ Rule 4 also includes sales of the subject property as potential sales data for valuing the subject property. This includes sales data relating to a prior or subsequent sale of the subject property (i.e., prior or subsequent to the transaction for which the subject property is being valued) and sales data relating to the transaction for which the subject property is being valued. In the latter case, Rule 2 is pertinent. Under conditions described in Rule 2(a), and as provided in subdivision (b), the cash equivalent sale price of a property is rebuttably presumed to be the market value of the property.

³⁶ Courts have held that Rule 4 is mandatory and must be strictly followed. In the context of an assessment appeal, this means that the assessor must give explicit, separate consideration to each element of comparison described in

Rule 4 provides that when using the sales prices of the appraisal subject or of comparable properties in valuation, the assessor shall:

(a) Convert a non-cash sale price to its cash equivalent by estimating the value in cash of any tangible or intangible property other than cash which the seller accepted in full or partial payment for the subject property and adding it to the cash portion of the sale price and by deducting from the nominal sale price any amount which the seller paid in lieu of interest to a lender who supplied the grantee with part or all of the purchase money.

(b) When appraising an unencumbered fee interest, (1) convert the sale price of a property encumbered with a debt to which the property remained subject to its unencumbered fee price equivalent by adding to the sale price of the seller's equity the price for which it is estimated that such debt could have been sold under value indicative conditions at the time the sale price was negotiated and (2) convert the sale price of a property encumbered with a lease to which the property remained subject to its unencumbered fee price equivalent by deducting from the sale price of the seller's equity the amount by which it is estimated that the lease enhanced that price or adding to the price of the seller's equity the amount by which it is estimated that the lease depressed that price.

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Rule 4 An opinion of value from within a "range of values" or an opinion of value based on an "overall adjustment" is not in accord with Rule 4 and does not provide the assessment appeals board with an evidentiary foundation for its assessment. (See *Main and Von Karman Associates v. County of Orange* (1994) 23 Cal.App.4th 337, 342; *Midstate Theatres, Inc. v. County of Stanislaus* (1976) 55 Cal.App.3d 864, 880-881, and *Prudential Ins. Co. v. City and County of San Francisco* (1987) 191 Cal.App.3d 1142, 1149.)

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PROPERTY TAXES LAW GUIDE –
REVISION 2015

TITLE 18, PUBLIC REVENUES CALIFORNIA CODE OF REGULATIONS DIVISION 1. STATE BOARD OF EQUALIZATION—PROPERTY TAX

Chapter 3. Local Equalization (301–369)

ARTICLE 1. HEARING BY COUNTY BOARD (301–369)

RULE 314

Rule 314. LEGAL COUNSEL FOR APPLICANT AND ASSESSOR.

Reference: Sections 1620 et seq., 1638, Revenue and Taxation Code.

The applicant and the assessor may be represented by legal counsel, except that when an assessment protest is heard by a hearing officer appointed pursuant to section 1636 of the Revenue and Taxation Code, the assessor may have legal counsel only if the applicant is represented by an attorney.

History: Adopted May 11, 1967, effective June 11, 1967.

Amended June 13, 1974, effective June 14, 1974.