

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: November 1, 2016	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input checked="" type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Board of Equalization APPROVING PARTY: Heather Foster, Clerk of the Board PHONE NUMBER: 530-289-3295

AGENDA ITEM: Request for reconsideration of denial due to timeliness of Applications for Changed Assessment filed by Ms. Mary Moreau for APNs 015-010-005-0 & 013-110-094-0, No. 2016/2017-006 through 2016/2017-030.

SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other
See attached Rule 2001, written request from Ms. Moreau, Clerk's denial letter and applications for changed assesement filed on September 14, 2016.

BACKGROUND INFORMATION: Rule 2001 of the Sierra County Board of Equalization Rules and Procedures provides that the applicant may within 30 days of the Clerk's notification of denial due to timeliness, request the Board of Equalization to reconsider the decision regarding the timeliness of the application and submit any aguments or proposed evidence supporting the request. The Board shall consider the request and either deny the same, or rule that the application was timely, or grant a hearing on whether the application was timely filed.

FUNDING SOURCE: N/A
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED?

Yes, -- --
No

IS THIS ITEM ALLOCATED IN THE BUDGET? Yes No

IS A BUDGET TRANSFER REQUIRED? Yes No

SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2016- _____ Agreement 2016- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

Sierra County Board of Supervisors/Board of Equalization

100 Courthouse Square, Room 11

P. O. Drawer D

Downieville, CA 95936

October 18, 2016

Gentlepersons:

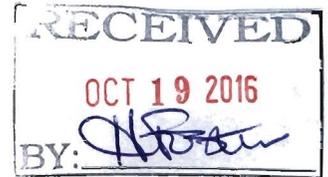
I would like to request that you reconsider the timeliness of my Applications for Changed Assessments. At the time that my property was first assessed, I was provided no information that would have caused me to consider that a mistake had been made. I was not given a copy of Sierra County Resolution 77-3 or a copy of the Sierra County Secured Appraisal Record for my property. Nor was I familiar with the Williamson Act's rules, California contract law, the various Revenue and Taxation codes pertaining to my property, or the court cases regarding the Williamson Act. I had a reasonable expectation to believe that Assessor Copren was knowledgeable and that he had the authority to deny me my Williamson Act benefits. As it turned out, neither was the case.

It has taken me the past two years of intensive research to discover the information contained in my appeals. I have met with Meri Meraz at the California Land Resource Protection, Sierra County Assessor Laura Marshall, and my real estate attorney. I have made numerous phone calls to the Board of Equalization and have requested a legal opinion from them. I have contacted the California State Auditor. I have read the pertinent Revenue and Taxation Codes, and I have researched the Williamson Act. Expecting a landowner to be more versed in contract law, Sierra County resolutions, CA Revenue and Taxation codes, court cases, and the Williamson Act than the assessor would place an onerous burden on the taxpayer.

In fact, it was a mere fluke that I discovered Assessor Copren's error. I was interested in an entirely different issue; I wanted to know if a rancher was allowed to board horses on WA property, and I came across the article entitled "A Modern Perspective on the Williamson Act." It was in this article that I learned that "...A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law..." and that "...it would be 'totally inequitable' for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve." This article cites *County of Marin v. Assessment Appeals Board of Marin County*. (RTC 422 also cites *County of Marin v. Assessment Appeals Board of Marin County*.)

As a result of my investigations, I discovered the following:

- Assessor Copren circumvented the Williamson Act statute and violated the WA law;
- He ignored the fact that I had a valid WA contract and unilaterally changed the bargained-for terms, violating California contract law;
- He did not follow the appropriate RTCs;



- He disregarded Sierra County's own Resolution 77-3; and
- He was mistaken when he denied me my WA benefits, and he was mistaken when he denied several other property owners their WA benefits, owners who were also under contract.

After a number of phone calls, letters, and meetings, Assessor Laura Marshall rebutted Assessor Copren's rebuttal of my WA benefits. In fiscal year 2015-16, she reinstated my WA benefits. Not only did she do this for my property, but she also reinstated the WA benefits for those property owners who had been in a similar situation, clearly indicating that the original denial of WA benefits was in error. Not one of those property owners had filed an appeal. How can Sierra County expect a property owner to file an appeal "in a timely fashion" if, unbeknownst to the owner, the assessor has, at a minimum, made an error, or, worse, violated the law?

Thank you for your consideration.

Sincerely,



Mary Moreau

P. O. Box 296, Sierraville, CA 96126

925-989-6846 (Text or call.)

memoreau@att.net

Enclosures:

1. Letter from Molly Penberth, Manager, Division of Land Resource Protection, State of California
2. Sierra County California Land Conservation Contract No. 78-65, Sierra County Resolution 78-80, and *County of Marin v. Assessment Appeals Board of Marin County*
3. RTC 421 and RTC 422
4. Sierra County Resolution No. 77-3
5. Sierra County Land Appraisal with the inappropriate rationale for denying my WA benefits



State of California • Natural Resources Agency
Department of Conservation
Division of Land Resource Protection
801 K Street • MS 14-15
Sacramento, CA 95814
(916) 324-0850 • FAX (916) 327-3430

Edmund G. Brown Jr., *Governor*
John M. Lowrie, *Assistant Director*

April 5, 2016

VIA EMAIL: MEMOREAU@ATT.NET

Ms. Mary Moreau
PO Box 296
Sierraville, CA 96126

Dear Ms. Moreau:

APPROPRIATE METHOD FOR A COUNTY TO REMOVE LAND FROM A LAND CONSERVATION (WILLIAMSON) ACT CONTRACT

Thank you for contacting the Department of Conservation (Department) regarding the appropriate method for a county to remove land from a Land Conservation (Williamson) Act contract. You stated in your letter dated March 10, 2016, that in 2004 you purchased a small ranch (APN's 013-110-094-0 and 015-010-005-0) consisting of 51.04-acres in Sierra County (County) that was under Williamson Act Contract No. 78-65. After your purchase, the Assessor at the time (Mr. Copren), immediately canceled your Williamson Act tax benefits while your land remained under contract. When you asked the County why the benefits had been removed, they sent a letter stating that "the minimum acreage requirement for Williamson Act contract is 80-acres for field crops or irrigated pasture."¹ You state that the County never sent any type of notification, other than the letter, that would indicate that a notice of nonrenewal had been recorded for your property, which would have allowed the tax benefits to steadily increase over a period of nine years.² Instead the tax benefits were unilaterally eliminated. Per multiple discussions with you regarding this issue, you stated that you originally accepted the letter from the County to be correct, and were given no other recourse from the County.³

In reviewing Sierra County Resolution No. 77-3, which allows the Board of Supervisors to approve smaller than average agricultural preserves, it appears that the letter the County sent you was incorrect. Sierra County Resolution No. 77-3 was incorporated into your contract, along with language that recognized the property as being only 51.04-acres in size.⁴ You have stated in conversations with the Department that once you discovered the County was incorrect you started asking questions, which eventually led you to calling the Department for assistance in 2015.⁵

You also indicated in your letter that after several discussions with the current Assessor (Ms. Marshall), the County reinstated your full tax benefits for the 2015-2016 tax year, indicating that

¹ Donald Iverson, Appraiser, "Re: Assessor's Parcel Numbers 0131100940 & 0150100050", letter, November 11, 2004.

² Government Code Section 51245

³ Comments made during various phone calls (July 2, 2015 – February 26, 2016) and during a meeting between Mary Moreau and Meri Meraz on March 4, 2016.

⁴ Sierra County California Land Conservation Contract No. 78-65.

⁵ Comments made ... (see footnote 3).

your contract was still active and that a notice of nonrenewal had never been served on your property. However, a period of eleven years had passed since the County's initial elimination of the Williamson Act tax benefits and the County had overcharged you \$28,410.26 in taxes.

A county has limited authority on removing land from contract without consent from the landowner. The first method available is through a notice of nonrenewal, which allows the taxes to increase over a period of nine years until they are equivalent to current tax rates and the contract terminates. The statute requirements for a Notice of Nonrenewal (Government Code section 51245) are as follows:

If either the landowner or the city or county desires in any year not to renew the contract, that party shall serve written notice of nonrenewal of the contract upon the other party in advance of the annual renewal date of the contract. Unless such written notice is served by the landowner at least 90 days prior to the renewal date or by the city or county at least 60 days prior to the renewal date, the contract shall be considered renewed as provided in Section 51244 or Section 51244.5.

Upon receipt by the owner of a notice from the county or city of nonrenewal, the owner may make a written protest of the notice of nonrenewal. The county or city may, at any time prior to the renewal date, withdraw the notice of nonrenewal. Upon request by the owner, the board or council may authorize the owner to serve a notice of nonrenewal on a portion of the land under a contract.

Within 30 days of the receipt of a notice of nonrenewal from a landowner, the service of a notice of nonrenewal upon a landowner, or the withdrawal of a notice of nonrenewal, the city or county shall deliver a copy of the notice or a notice of withdrawal of nonrenewal to the Director of Conservation.

No later than 20 days after a city or county receives a notice of nonrenewal from a landowner, serves a notice of nonrenewal upon a landowner, or withdraws a notice of nonrenewal, the clerk of the board or council, as the case may be, shall record with the county recorder a copy of the notice of nonrenewal or notice of withdrawal of nonrenewal.

The second method available is through the material breach procedures, which occur under very specific circumstances for commercial, industrial or residential building(s), exceeding 2,500 square feet that are not permissible under the Land Conservation Act, contract, local uniform rules or ordinances, and which were permitted or built after January 1, 2004. Termination of the contract is only one option. However, even under the material breach procedures a county must notify the landowner that such proceedings are to take place and hold a public hearing.⁶ Based on the County's reasoning in their letter, this situation does not seem to apply.

Your letter also requested information on the public hearing requirements to remove land from contract. However, only a landowner may initiate cancellation of a land conservation contract, and the Department has no record of such a cancellation petition request from the County.⁷

⁶ Government Code section 51250

⁷ Government Code sections 51280 through 51287.

Ms. Mary Moreau
April 5, 2016
Page 3

To clarify, there is no provision in the Act which allows a county to remove a land conservation contract, or tax benefits from contracted land, without notifying the landowner through the nonrenewal process or through the material breach process outlined in the statute. Any other process used would be considered a circumvention of the statute and in violation of the Land Conservation Act.

Per your request, Government Code sections 51237.5 and 51284 are enclosed. If you have any questions concerning our comments please contact Meri Meraz, Associate Environmental Planner, at (916) 445-9411 or mmeraz@conservation.ca.gov.

Sincerely, _____



Molly A Penberth, Manager
Division of Land Resource Protection
Conservation Support Unit

Enclosures: Government Code sections 51237.5 and 51284

cc: Laura Marshall, Sierra County Assessor
Sierra County Board of Supervisors
Sierra County Planning Department

§ 51237.5. Filing annual map

On or before the first day of September of each year, each city or county in which any agricultural preserve is located shall file with the Director of Conservation a map of each city or county and designate thereon all agricultural preserves in existence at the end of the preceding fiscal year.

§ 51284. Public hearing; Notice and publication

No contract may be canceled until after the city or county has given notice of, and has held, a public hearing on the matter. Notice of the hearing shall be published pursuant to Section 6061 and shall be mailed to every owner of land under contract, any portion of which is situated within one mile of the exterior boundary of the land upon which the contract is proposed to be canceled. In addition, at least 10 working days prior to the hearing, a notice of the hearing and a copy of the landowner's petition shall be mailed to the Director of Conservation. Within 30 days of the tentative cancellation of the contract, the city or county shall publish a notice of its decision, including the date, time, and place of the public hearing, a general explanation of the decision, the findings made pursuant to Section 51282, and a general description, in text or by diagram, of the land under contract, as a display advertisement of at least one-eighth page in at least one newspaper of general circulation within the city or county. In addition, within 30 days of the tentative cancellation of the contract, the city or county shall deliver a copy of the published notice of the decision, as described above, to the Director of Conservation. The publication shall be for informational purposes only, and shall create no right, standing, or duty that would otherwise not exist with regard to the cancellation proceedings.

BY THIS CONTRACT, made and entered into this 21st day of November, 1978, by and between the County of Sierra, a political subdivision of the State of California, hereinafter referred to as "County", and Robert W. and Patricia Willis

or the successors thereof, hereinafter referred to as "Owner":

RECITALS:

(1) Owner is the legal owner of certain real property, hereinafter referred to as the subject property, situate in the County of Sierra, State of California; and

(2) The subject property is presently devoted to agricultural and compatible uses; and

(3) The subject property is described in Exhibit "A" which is made part of this contract; and

(4) The subject property is located in an agricultural preserve heretofore established by County by Resolution No. 78-80 which resolution is attached as Exhibit "B" which is made part of this contract; and

(5) Both Owner and County desire to limit the use of subject property to agricultural and compatible uses in order to discourage premature and unnecessary conversion of such land from agricultural uses, recognizing that such land has definite public value as open space, that the preservation of such land in agricultural production constitutes an important physical, social, aesthetic, and economic asset to the County to maintain the agricultural economy of County and the State of California, and that the common interest is served by limiting the geographic impact of development to avoid the disproportionate expense of providing services to scattered development; and

(6) Both Owner and County intend that the Contract is and shall continue to be through its initial term and any extension thereof, an enforceable restriction within the meaning and for the purposes defined in Government Code, Section 65560, and thereby qualify as an enforceable restriction as defined in Revenue and Taxation Code, Section 421 and following.

NOW, THEREFORE, the parties, in consideration of the mutual covenants and conditions set forth herein and the substantial public benefits to be derived therefrom, do hereby agree as follows:

(1) The Contract is made and entered into pursuant to the California Land Conservation Act of 1965 (Chapter 7 of Part 1 of Division 1 of Title 5 of the California Government Code, commencing with Section 51200), hereinafter referred to as the "Act", and to the ordinances, resolutions, orders, and regulations of County for the administration of agricultural preserves, and is subject to all the provisions thereof.

(2) The Contract shall be effective on March 1, 1979, hereinafter referred to as the anniversary date, and shall remain in effect for a period of ten (10) years therefrom. On each anniversary date, one (1) year shall be added automatically to the initial term of the Contract unless notice of nonrenewal is served by Owner at least ninety (90) days prior to the anniversary date or by County at least sixty (60) days prior to the anniversary date as provided in Government Code Section 51245. If either party gives notice of nonrenewal, it is understood and agreed that the Contract shall remain in effect for the unexpired term. A notice of nonrenewal, irrespective of which party gives the notice, shall be recorded by the County.

Upon request of Owner, County may authorize the Owner to serve a notice of nonrenewal on a portion of the subject property. Nonrenewal by the County shall be served on the Agent For Notice.

(3) During the term of the Contract or any renewals thereof, the subject property shall not be used for any purpose other than the production of agricultural commodities and compatible uses as listed in Exhibit "B". Owner shall be limited to such uses even though ordinances, codes or regulations of County authorize different uses. If, however, the ordinances, codes or regulations of County are more restrictive than such uses, the ordinances, codes or regulations shall prevail. Both Owner and County intend that the Contract shall not in any way limit the planning and zoning powers of County.

(4) The Board of Supervisors of County may, from time to time, and during the term of the Contract or any renewal thereof, by resolution add to those uses listed in Paragraph 3 of the Contract; provide, however, said Board shall not eliminate, without the written consent of Owner, a compatible use during the term of the Contract or any renewals thereof unless elimination of such uses has been found by said Board by ordinance, nor by State law, to be required in order to insure public health and safety.

(5) Upon the filing of an action in eminent domain by an agency or person specified in Government Code Section 51295 for the condemnation of the fee title to all the subject property or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing of suit or upon the date of acquisition as to the land condemned or acquired, and the condemning or acquiring agency or persons shall proceed as if the Contract never existed.

Upon the filing of an action in eminent domain by an agency or person specified in Government Code 51295 for the condemnation of the fee title to a portion of the subject property, or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing suit or upon the date of acquisition as to the portion of the subject property condemned or acquired and shall be disregarded in the valuation process only as to the land actually taken, unless the remaining portion of the land subject to the Contract will be adversely affected by the take or acquisition in which case the value of that damage shall be computed without regard to the Contract. Under no circumstances shall any of the subject property be removed from the provisions of the Contract that is not actually taken or acquired, except as otherwise provided in the Contract.

In the event a condemnation suit is abandoned in whole or in part or if funds are not provided to acquire the property in lieu of condemnation, Owner agrees to execute a new agreement for all of the property to have been taken or acquired identical to the Contract in effect at the time suit was filed or on the date the land was to have been acquired; provided, however, if a notice of nonrenewal had been given by either party prior to the filing of suit or the date the property was to have been acquired, Owner agrees to execute such a Contract for a term of as long as the Contract would have remained in effect had the condemnation suit or acquisition never taken place.

(6) It is agreed that the consideration for the execution of the Contract is the substantial public benefit to be derived by County from the preservation of land in agricultural or compatible uses and the advantage which will accrue to Owner as a result of the effect on the method of determining the assessed value of the subject property and any reduction thereto due to the imposition of limitations on its use set forth in the Contract. County and Owner shall not receive any payment in consideration of the obligations imposed herein.

(7) The Contract shall run with the land described herein and, upon division, to all parcels created therefrom, and shall be binding upon the heirs, successors and assigns of Owner. The Contract shall be transferred from County to a succeeding City or a County acquiring jurisdiction over all or any portion of subject property. If a City acquires jurisdiction over all or a portion of the subject property by annexation proceedings, the City shall succeed to all rights, duties and powers of County under the Contract; provided, however, that if the subject property or a portion thereof was within one (1) mile of the City at the time the Contract was initially executed and the City protested the execution of the Contract pursuant to Section 51243.5 of the Government Code, the City may state its intent not to succeed to the rights, duties and powers in the resolution of intention to annex. If the City states its intent not to succeed to the rights, duties and powers of County under the Contract, the Contract becomes null and void as to the subject property actually annexed on the date of annexation. If only part of the land under the Contract was within one (1) mile of the City, the Contract shall become null and void only to the extent of that part.

(8) The Contract may be cancelled, as herein provided, as to all or a part of the subject property only upon the petition of Owner to County, and after public hearing has been held and notice thereof given as required by Section 51284 of the Government Code. The Board of Supervisors of County may approve the cancellation only if they find cancellation is not inconsistent with the purposes of the California Land Conservation Act of 1965 and that cancellation is in the public interest. It is understood by the parties hereto that there is no right to cancellation and that the existence of an opportunity for another use of subject property should not be sufficient reason for cancellation of the Contract. The uneconomic character of the existing agricultural or compatible use will be considered only if the subject cultural or compatible use specified in Paragraph 3 or 4 of the Contract. Parties hereto agree that (1) computation of the cancellation valuation, (2) determination, assessment, and payment of the cancellation fee, (3) waiver of payment of all or a portion of the cancellation fee, (4) distribution of the cancellation fee as deferred taxes, (5) recordation of Certificate of Cancellation, and (6) the creation, attachment, and release of any lien created by the imposition of a cancellation fee shall be as provided in Article 5 of the California Land Conservation Act of 1965.

(9) The Contract may be cancelled by mutual agreement of County and Owner without payment of a cancellation fee or public hearings if the Williamson Act is repealed and there is no operative successor legislation.

(10) Any conveyance, contract, or authorization (whether written or oral) by Owner or his successors in interest which would permit use of the subject property contrary to the terms of the Contract or failure to use the property consistent with the provisions herein or any division of the subject property which creates a parcel having less than the minimum acreage specified in Exhibit "B" will be deemed a breach of the Contract and may be voided at the sole option of the Board of Supervisors of County within one (1) year after the date of discovery of such violation by said Board. Such breach may be enforced by County by an action filed in the Superior Court of the County for the purpose of compelling compliance or restraining breach thereof. It is understood and agreed by the parties hereto that the enforcement proceedings provided in the Contract are not exclusive, and both Owner and County may pursue their legal and equitable remedies. Owner agrees to pay to County reasonable attorney's fees and costs of suit together with any other costs necessary for enforcement of the provisions of the Contract.

(11) County may declare the Contract terminated if it (or another substantially similar Contract) is declared invalid or ineffective in any court adjudication accepted by County as final, but no cancellation fee or other penalties shall be assessed against Owner upon such termination.

(12) In the event the subject property is divided, Owner or his successor in interest agrees as a condition of such division to execute a Contract or Contracts so that at all times the subject property is restricted by Contract or Contracts identical to the Contract covering the subject property at the time of such division. Owner agrees that execution of the Contract or Contracts provided for in this paragraph shall be a condition of any division of the subject property. The Owner of any parcel created by the division of the subject property may exercise, independent of any other Owner of a portion of the divided property, any of the rights of Owner executing the Contract to give notice of nonrenewal or to petition for cancellation as provided herein. The effect of any such action by an Owner of a parcel created by a division shall not be imputed to the Owners of the remaining parcels and shall have no effect on the Contracts which apply to the remaining parcels of the divided land.

(13) Owner, upon the request of County, shall provide information relating to Owner's obligation under the Contract in order for County to determine the value for assessment purposes or to determine continued eligibility under the provisions of the Act.

(14) Removal of any of subject property from the agricultural preserve in which the subject property is located shall be equivalent to notice of nonrenewal by County as to the land actually removed from the agricultural preserve. County shall, at least sixty (60) days prior to the next renewal date of the Contract following removal, serve notice of nonrenewal as provided in Paragraph 2 hereof. County shall record the notice of nonrenewal as required by Section 51248; provided, however, that Owner agrees that failure of County to record said notice of nonrenewal shall not invalidate or in any manner affect said notice.

(15) Owner declares, under penalty of perjury, that the persons signing below are the only persons with legal and security interests in the subject property and agrees to indemnify, defend and save harmless the County from any and all claims, suits, or losses caused by prior claims of other owners or security holders. This declaration and hold harmless clause is binding only upon Owner. Signatures of holders of security interests shall only be evidence of notice of the Contract and acceptance by the holders of security interests of the binding restrictions herein.

(16) Owner and holders of security interests designate the following person as the Agent For Notice to receive any and all notices and communication from County during the life of the Contract. Owner will notify County in writing of any change of designated person or change of address for him at the following address: Clerk, Board of Supervisors, County of Sierra, Courthouse, Downieville, California 95936.

AGENT FOR NOTICE: Johnny Williams

MAILING ADDRESS: P.O. Box 127

Sierraville, California

(17) References in the Contract to sections of the Government Code or the Revenue and Taxation Code, and any other reference pertinent to the California Land Conservation Act of 1965, shall include any amendments in effect at the time of execution of the Contract.

(18) The parties to this agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the California Revenue and Taxation Code (§ 107). For all purposes of compliance by County with Section 107.6 of the California Revenue and Taxation Code, this recital shall be deemed full compliance by the County of Sierra. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto.

A taxable possessory interest may be created by this Contract. Such an interest may be subject to property taxation if created; and the party in whom such interest is vested will be subject to the payment of property taxes levied on such an interest.

///

IN WITNESS WHEREOF, the parties hereto have executed the within Contract the day and year first above written.

COUNTY OF SIERRA, a political subdivision of the State of California

OWNER

By: *Rierson S. Robinson*
Chairman, Board of Supervisors

Mr. Robert W. Willis

P. O. Box 7367

Long Beach, CA 90815

Approved as to Form:

By: *Lawrence P. [Signature]*
County Counsel

ATTEST:

(Seal)

By: GEORGIE M. PETERMAN
CLERK, BOARD OF SUPERVISORS

HOLDERS OF SECURITY INTEREST

X *Robert Willis*

By: *Barbara Marshall*
Deputy Clerk

EXHIBIT "A"

Assessor's Parcel No.'s. 13-11-94 and 15-010-05

Legal Description:

Parcel 2 as shown on that certain parcel map for Lauren Johnson, filed August 23, 1977 in Book 5 of Maps and Surveys, Page 51, Sierra County Official Records

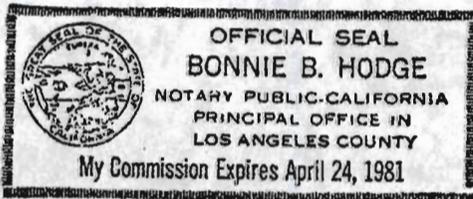
ACREAGE: 51.04

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES .

ON December 15, 1978 before me, the undersigned, a Notary Public in and for said County and State, personally appeared Robert W. Willis known to me to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same.

WITNESS MY HAND AND OFFICIAL SEAL.

Seal



Bonnie B. Hodge

Notary Public in and for said County and State

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

IN THE MATTER OF)
ESTABLISHING AGRICULTURAL)
PRESERVE AND)
AUTHORIZING EXECUTION OF)
LAND CONSERVATION CONTRACT)

RESOLUTION NO. 78-80

WHEREAS, Robert W. and Patricia Willis, the owners of certain land in the County of Sierra, have requested to have such land designated as an agricultural preserve, and have submitted with such request, a properly executed contract for execution by this Board; and

WHEREAS, a public hearing on such request was duly noticed and held on the 21st day of November 1978, and all interested persons were heard;

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA RESOLVES as follows:

1. The Board finds that the public interest requires the establishment of an agricultural preserve under the Williamson Act comprised of all that real property situate in the County of Sierra designated by the following Assessor's Parcel numbers: 13-11-94 and 15-010-05 consisting of approximately 51.04 acres.

The boundaries of such Assessor's parcel numbers are established as the boundaries of agricultural preserve number 79-2, which is hereby established and so designated.

2. The terms of Resolution No. 77-3 of the Board, including but not limited to those pertaining to minimum acreages and compatible uses are incorporated by reference as if set forth verbatim herein.

3. The Chairman of the Board is authorized to execute Land Conservation Contract No. 78-65.

4. The Clerk of the Board is directed to record with the County Recorder, a copy of such contract and exhibits thereto not later than 20 days after the date of execution of such contract.

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RESOLUTION NO. 78-80, PAGE TWO

Adopted by the Board of Supervisors of the County of Sierra on the 21st day of November, 1978 by the following vote:

AYES: Supervisors Schofield, Wilmoth, Filippini, Robinson and Woods

NOES:

ABSTAINED:

ABSENT:

Bison L. Robinson
Chairman, Board of Supervisors

Approved as to Form:

[Signature]
County Counsel
11/28/78

Attest:

(Seal)

Georgie M. Peterman
CLERK, BOARD OF SUPERVISORS

By: *Barbara Marshall*
Deputy Clerk

65726

OFFICIAL RECORDS
SIERRA COUNTY, CALIF.
Recording Requested by
Dept. of Planning
DATE 1-10-79 TIME 1:00
VOL. 80 PAGE 507
GEORGIE M. PETERMAN
COUNTY RECORDER
FEE *n/c* DEPUTY *Kitty Pasch*

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

ATTEST: 1-8-79
Georgie M. Peterman
COUNTY CLERK AND EX. OFFICIO
CLERK OF THE BOARD OF SUPERVISORS IN AND FOR SIERRA CO., CALIFORNIA
BY *Barbara Marshall* DEPUTY

EXHIBIT "B" - 65726

B. Local Government's Implementation of the Williamson Act Should Not Undermine the Landowners' Contractual Rights

A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law. In *County of Marin v. Assessment Appeals Board of Marin County*,⁹⁵ the court applied general contract law to interpretation of a contract under the Williamson Act, including the maxims that "a contract entered into for the mutual benefit of the parties is to be interpreted so as to give effect to the main purpose of the contract and not to defeat the mutual objectives of the parties," and that "the court shall avoid an interpretation which will make a contract extraordinary, harsh, unjust, inequitable, or which would result in an absurdity." The court rejected the appellants' argument that the contract should be interpreted in a manner that would unilaterally deny the landowner the tax benefit secured by the contract while keeping the landowners bound by the Williamson Act's restrictions, concluding that "[i]t goes without saying that such result would be totally inequitable."⁹⁶

Under this rationale, it would be "totally inequitable" for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve. Some local agencies, and the Department of Conservation, have asserted that the Williamson Act is a regulatory tool and may be used to adversely affect a landowner's rights under the contract if the local agency can show its action was a reasonable exercise of its police power. This attitude ignores the fundamental importance of contracts to the Williamson Act:

...it is important to note that the Land Conservation Act's mechanisms are wholly contractual. Although a city or county could through exercise of its police power bind all purchasers by zoning the land for "agricultural and compatible uses," the Land Conservation Act does not draw on that source of power but rather relies solely on the power of local government to make "contracts."⁹⁷

REVENUE AND TAXATION CODE

SECTION 421-430.5

421. For the purposes of this article:

(a) "Agricultural preserve" means an agricultural preserve created pursuant to the California Land Conservation Act of 1965 (Williamson Act) (Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code).

(b) "Contract" means a contract executed pursuant to the California Land Conservation Act.

(c) "Agreement" means an agreement executed pursuant to the California Land Conservation Act prior to the 61st day following the final adjournment of the 1969 Regular Session of the Legislature and that, taken as a whole, provides restrictions, terms and conditions that are substantially similar or more restrictive than those required by statute for a contract.

(d) "Scenic restriction" means any interest or right in real property acquired by a city or county pursuant to Chapter 12 (commencing with Section 6950) of Division 7 of Title 1 of the Government Code, where the deed or other instrument granting such right or interest imposes restrictions that, through limitation of their future use, will effectively preserve for public use and enjoyment, the character of open spaces and areas as defined in Section 6954 of the Government Code.

A scenic restriction shall be for an initial term of 10 years or more, and shall provide for either of the following:

(1) A method whereby the term may be extended by mutual agreement of the parties.

(2) That the initial term shall be subject to annual automatic one-year extensions as provided for contracts in Sections 51244, 51244.5, and 51246 of the Government Code, unless notice of nonrenewal is given as provided in Section 51245 of the Government Code.

A scenic restriction may not be terminated prior to the expiration of the initial term, and any extension thereof, except as provided for cancellation of contracts in Sections 51281, 51282, 51283 and 51283.3 of the Government Code, and subject to the provisions therein for payment of the cancellation fee.

(e) "Open-space easement" means an open-space easement granted to a county or city pursuant to Chapter 6.5 (commencing with Section 51050) of Part 1 of Division 1 of Title 5 of the Government Code if the easement is acquired prior to January 1, 1975, or an open-space easement granted to a county, city, or nonprofit organization pursuant to Chapter 6.6 (commencing with Section 51070) of Part 1 of Division 1 of Title 5 of the Government Code if the easement is acquired after January 1, 1975, or an open-space easement granted to a regional park district, regional park and open-space district, or regional open-space district under Article 3 (commencing with Section 5500) of Chapter 3 of Division 5 of the Public Resources Code.

(f) "Wildlife habitat contract" means any contract or amended contract or covenant involving, except as provided in Section 423.8, 150 acres or more of land entered into by a landowner with any agency or political subdivision of the federal or state government limiting the use of lands for a period of 10 or more years by the landowner to habitat for native or migratory wildlife and native pasture. These lands shall, by contract, be eligible to receive water for waterfowl or waterfowl management purposes from the federal government.

(g) "Open-space land" means any of the following:

(1) Land within an agricultural preserve and subject to a contract

or an agreement.

(2) Land subject to a scenic restriction.

(3) Land subject to an open-space easement.

(4) Land that has been restricted by a political subdivision or an entity of the state or federal government, acting within the scope of its regulatory or other legal authority, for the benefit of wildlife, endangered species, or their habitats.

(h) "Typical rotation period" means a period of years during which different crops are grown as part of a plant cultural program. Typical rotation period does not mean the rotation period of timber.

(i) "Wildlife" means waterfowl of every kind and any other undomesticated mammal, fish, or bird, or any reptile, amphibian, insect, or plant.

(j) "Endangered species" means any species or subcategory thereof, as defined in the California Endangered Species Act (Chapter 1.5 (commencing with Section 2050) of Division 3 of the Fish and Game Code) or the federal Endangered Species Act (16 U.S.C. Sec. 1531 et seq.), that has been classified and protected as an endangered, threatened, rare, or candidate species by any entity of the state or federal government.

421.5. For purposes of this article, the following terms have the following meaning:

(a) "Agricultural conservation easement" shall have the same meaning as defined in Section 10211 of the Public Resources Code.

(b) "Open-space land" includes land subject to an agricultural conservation easement.

422. For the purposes of this article and within the meaning of Section 8 of Article XIII of the Constitution, open-space land is "enforceably restricted" if it is subject to any of the following:

(a) A contract;

(b) An agreement;

(c) A scenic restriction entered into prior to January 1, 1975;

(d) An open-space easement; or

(e) A wildlife habitat contract.

For the purposes of this article no restriction upon the use of land other than those enumerated in this section shall be considered to be an enforceable restriction.

422.5. For the purposes of this article, open-space land is "enforceably restricted" within the meaning of Section 8 of Article XIII of the California Constitution if it is subject to an agricultural conservation easement.

422.7. (a) For purposes of this section, the term "open-space land" includes land subject to contract for an urban agricultural incentive zone, as defined in subdivision (b) of Section 51040.3 of the Government Code. For purposes of this section, open-space land is enforceably restricted within the meaning of Section 8 of Article XIII of the California Constitution if it is subject to an urban agriculture incentive zone contract.

(b) (1) Open-space land subject to contract for an urban agricultural incentive zone pursuant to Section 52010.3 shall be valued for assessment at the rate based on the average per-acre value of irrigated cropland in California, adjusted proportionally to reflect the acreage of the property under contract, as most recently published by the National Agricultural Statistics Service of the United States Department of Agriculture.

(2) Notwithstanding the published rate, the valuation resulting

Laws, Regulations & Annotations

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PROPERTY TAXES LAW GUIDE –
REVISION 2016

REVENUE AND TAXATION CODE

Property Taxation

PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1.5. VALUATION OF OPEN-SPACE LAND SUBJECT TO AN ENFORCEABLE RESTRICTION*

SECTION 422

422. Enforceable restriction defined. For the purposes of this article and within the meaning of Section 8 of Article XIII of the Constitution, open-space land is "enforceably restricted" if it is subject to any of the following:

- (a) A contract;
- (b) An agreement;
- (c) A scenic restriction entered into prior to January 1, 1975;
- (d) An open-space easement; or
- (e) A wildlife habitat contract.

For the purposes of this article no restriction upon the use of land other than those enumerated in this section shall be considered to be an enforceable restriction.

History.—Added by Stats. 1969, p. 1703, operative March 1, 1970. Stats. 1973, Ch. 1165, p. 2425, in effect January 1, 1974, added subsection (e). Stats. 1974, Ch. 1003, p. 2160, in effect January 1, 1975, added the balance of subsection (c) after "restriction". Stats. 1975, Ch. 224, p. 603, in effect January 1, 1976, substituted "Section 8 of Article XIII" for "Article XXVIII", deleted "State" before "Constitution", and substituted "open-space land is 'enforceably restricted' if it is subject to" for "'enforceable restriction'" in the first sentence of the first paragraph.

Note.—Stats. 1971, p. 1446, in effect August 24, 1971, provided:

Section 1. A contract which at the time of its execution contained any or all of the requirements contained in this section shall be deemed to provide an enforceable restriction for purposes of Section 422 of the Revenue and Taxation Code and shall be entitled to assessment under Section 423, 423.5 or 429 of such code, provided that such contract otherwise conforms to the statutory requirements of the California Land Conservation Act of 1965, as contained in Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code.

(a) If such contract provides for its nullification upon the filing of a condemnation of an interest in all or any part of the property subject to the contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance interpreting such provision, in the case of a condemnation of less than a fee interest, to mean the nullification operates for purposes of establishing value for condemnation

purposes but that any termination of the contract is to be pursuant to Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(b) If such contract provides that the remaining portion of land after an action or acquisition by condemnation is determined by the board of supervisors of the county or city council of the city having jurisdiction over the land subject to the contract to be impaired to such extent as to make it unsuitable for those uses legally available to the owner under terms of his contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contracts passes an ordinance stating that in administering such portion of a contract it will apply Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(c) If such contract provides for any waiver of a cancellation payment provided that such waiver is in the best interest of the program to conserve agricultural land and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance stating that in administering such portion of a contract, it will apply subdivision (c) of Section 51283 of the Government Code.

Note.—Stats. 1971, p. 23, in effect March 25, 1971, provided:

Section 1. Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1971–1972 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed or accepted and recorded on or before May 15, 1971; provided, that prior to 5 o'clock p.m. on March 1, 1971, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Note.—Stats. 1971, p. 258, in effect June 25, 1971, contained substantially identical provisions.

Note.—Stats. 1972, p. 866, in effect July 28, 1972, provided:

Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1972–1973 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed and recorded on or before May 25, 1972; provided, that prior to 5 o'clock p.m. on March 1, 1972, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Generally.—Agreements concluded under the Land Conservation Act of 1965 will not be invalid under later amendments to the act if the restrictive conditions are substantially similar to the amended provisions. *Marin County v. Assessment Appeals Board*, 64 Cal.App.3d 319.

* Stats. 1969, p. 1930, in effect November 10, 1969, repealed Section 4 of Stats. 1967, p. 3651, which made Article 1.5 operative only until the 61st day following adjournment of the Regular Session of the 1970 Legislature.

PROCEDURES FOR INITIATING,)
FILING AND PROCESSING)
APPLICATIONS TO ESTABLISH)
AGRICULTURAL PRESERVES AND)
ADOPTING COMPATIBLE USES)

RESOLUTION NO. 77-3

WHEREAS the Land Conservation Act of 1965, as amended, allows Counties to establish agricultural preserves; and

WHEREAS the County of Sierra is required to enact criteria for establishing agricultural preserves including procedures for initiating, filing and processing requests and designation of compatible uses;

NOW, THEREFORE the Board of Supervisors of the County of Sierra resolves as follows:

Section One:

Resolution 71-39 is hereby rescinded.

Section Two:

The following policy for agricultural preserves is hereby established:

1. Definitions

- a. Act means the Land Conservation Act of 1965 as amended.
- b. Agricultural Preserve means an area devoted to either agricultural use, recreational use, or open space use as defined in this Resolution or any combination of such uses, and compatible uses as designated by the Board which is consistent with the County General Plan.
- c. Agricultural Use means the use of land for the purpose of producing an agricultural commodity for commercial purposes.
- d. Board means the Board of Supervisors.
- e. Committee means the Open Space Screening Committee.
- f. Compatible Uses mean those uses determined by the Board to be compatible with the agricultural, recreational or open space use of the land within the preserve and subject to contract.
- g. Irrigated Pasture means pastureland receiving 18 inches or more of irrigation water per growing season, 25% of which is received after June 15.

- h. Open Space Use means the use or maintenance of land in such a manner as to preserve its natural characteristics, beauty or openness for the benefit and enjoyment of the public or to provide essential habitat for wildlife.
- i. Recreational Use means the use of the land by the public with or without charge for any of the following: walking, hiking, camping, picnicking, swimming, boating, fishing, hunting, or other outdoor games or sports for which facilities are provided for public participation.
- j. Wildlife Habitat means an area of land or water designated by the Board after consultation with and considering the recommendation of the State Department of Fish and Game, as an area of great importance for the protection or enhancement of the wildlife resources of the State.

2. Open Space Screening Committee

- a. Composition: There is established an Open Space Screening Committee consisting of two ranchers and one member of the general public. The County Planning Director, County Assessor and County Farm Advisor shall serve as non-voting ex-officio members.
- b. Duties and Responsibilities: The Committee shall review all applications for the establishment of an agricultural preserve or the change in boundaries of an already established preserve. The Committee shall recommend to the Board whether or not a contract be executed with the applicant(s). The basis for the recommendation whether or not to execute a contract shall be extracted from this resolution.
- c. Appointment: The Committee shall be appointed by the Board to serve terms of two (2) years.

3. Application, Application Contents, Processing

- a. Application: Individual property owners may request the creation of agricultural preserves by written application to the County Planning Department. The County shall initiate proceedings to consider the establishment of agricultural preserves in compliance with this Resolution.

The Board on its own may initiate proceedings to declare and establish agricultural preserves within its jurisdiction. This designation establishes the eligibility of all land within the agricultural preserve for use related assessment. This declaration by the Board obligates the Board to enter into contract with any owner of land within the designated agricultural preserve. This procedure shall be initiated by resolution of intention by the Board specifying the lands to be considered for agricultural preserve. Such resolution shall direct the Planning Department to then process the resolution in conformance with this Resolution.

- b. Application Contents: Applications for establishing an agricultural preserve shall be provided by and submitted to the County Planning Department prior to September 1 of each year. Applications shall contain the following information in addition to the completed application form:
- 1) Non-refundable fee of seventy-five dollars (\$75.00)
 - 2) Assessor maps showing property under application
 - 3) Any deeds of trust affecting property under application
 - 4) Legal description of property under application
 - 5) List of all persons with record title/financial interests in property under application.
- c. Application Processing: The following shall uniformly govern the administration of agricultural preserves in the County. The County Planning Department shall receive, file, and process in conformance with this Resolution requests to establish agricultural preserves:
- 1) Within thirty (30) days after filing the applications to establish agricultural preserves the County Planning Department shall submit a report thereon to the County Planning Commission and the Board. The Board may extend the time allowed for an additional period not to exceed thirty (30) days. The report shall include a

statement that the proposed preserve is consistent, or inconsistent, with the County General Plan, and the Board shall make a finding to such effect.

Final action upon the establishment of an agricultural preserve may not be taken by the Board until the report required by this section is received from the Planning Department or until the required thirty (30) days have elapsed and any extension thereof granted by the Board has elapsed.

- 2) Upon the Board's finding as to the County General Plan, the applications shall then be forwarded to the Open Space Screening Committee for review and recommendation.
- 3) Upon receipt of the Committee's recommendation, the Board shall set the matter of establishing agricultural preserves for a public hearing.
- 4) Notice of the public hearing shall be provided to the applicants at least twenty (20) days prior to the hearing and published one (1) time in a newspaper of general circulation throughout the County. Such notice shall include a legal description or an Assessor's Parcel number; a general description of the land proposed to be included within an agricultural preserve; and the time and location of the hearing.
- 5) The Clerk of the Board shall give written notice to any city within the County of the County's intention to consider a contract which includes land within one (1) mile of the city's exterior boundaries. Such written notice shall be given at least thirty (30) days prior to the time the Board of Supervisors intends to consider the execution of any such contract. Written notice of all proposals to establish agricultural preserves shall be given to the Local Agency

Formation Commission at least two (2) weeks prior to the public hearing before the Board.

- 6) If a city, after receipt of the County's notice of public hearing, files with the Local Agency Formation Commission, a resolution protesting the execution of a contract which includes lands within one (1) mile of the exterior boundaries of the city, such Commission will conduct a public hearing on the protest. If the Local Agency Formation Commission, following the hearing, upholds the city's protest upon a finding that the contract is inconsistent with the publicly desirable future use and control of those lands in question, then should the Board execute such a contract, the city shall have the option of not succeeding to the contract upon annexation of the lands to the city. The city shall succeed to all rights, duties, and powers of the County under such contract, unless:
- a) The land being annexed was within one (1) mile of such city at the time that the contract was initially executed;
 - b) the city has filed and the Local Agency Formation Commission has approved and upheld a protest to the contract; and
 - c) the city states its intent not to succeed in its resolution of intention to annex.

If the city does not exercise its option to succeed, the contract becomes null and void as to the lands actually being annexed on the date of annexation. Should only a portion of the land under contract be within one (1) mile of the city, the option of the city shall extend only to such part.

- 7) An agricultural preserve shall continue in full effect following annexation, incorporation or disincorporation of land within the preserve. The County or any city

acquiring jurisdiction over land in a preserve by annexation, incorporation or disincorporation shall have all the rights and responsibilities specified in the Act including the right to enlarge, diminish or disestablish an agricultural preserve within its jurisdiction.

- 8) The Board shall conduct a public hearing on the applications for proposed agricultural preserves. The applications shall be acted upon individually allowing for any oral and/or written communication from any member of the public.
- 9) The Board, after considering each application, after receiving the input from the County Planning Department and Open Space Screening Committee; and, after receiving any written and oral communications from the public, shall consider execution of a contract to establish an agricultural preserve with the landowner(s).
- 10) Should the Board desire to approve and execute a contract establishing an agricultural preserve, a resolution shall be adopted prior to execution of the contract. Such resolution shall authorize creation of the agricultural preserve; describe the property under application, and authorize signature of the contract by the Chairperson of the Board first upon signature of the landowner(s).
- 11) Each contract entered into shall be for an initial term of no less than ten (10) years. Each contract shall provide that on the anniversary date of the contract a year shall be added automatically to the initial term unless notice of non-renewal is given as provided in the Act.
- 12) In the event any proposal to disestablish or to alter the boundary of an agricultural preserve will

remove land under contract from such a preserve, notice of the proposed alteration or disestablishment and the date of the hearing shall be furnished by the Board to the owner of the land by certified mail directed to him at his latest address known to the Board. Such notice shall also be furnished by first-class mail to each owner of land in that preserve which has a common boundary with the land to be removed from the preserve.

- c. Contract Administration, Non-Renewal and Cancellation: Contract administration, non-renewal of contracts and cancellation of contracts shall be in conformance with standards set forth in the Act.

4. Criteria For Review

- a. Land Use: The applicant shall be using the land under application for the production of food or fiber which is necessary to maintain the agricultural economy and shall employ a system of ranching or farming which aims at maintaining or increasing crop yield per unit area using normal practices. The property under application must be used to support the agricultural economy or devoted to compatible use as determined by the Board and must have public value as a preserve.
- b. Acreage Minimums: The following minimum acreages shall apply to property under application for establishment of an agricultural preserve:
- 1) Horticultural Cultivation: The minimum area for contract shall be ten (10) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than ten (10) acres.
 - 2) Field Crops or Irrigated Pasture: The minimum area for contract shall be eighty (80) acres. The uses

permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than eighty (80) acres.

- 3) Grazing: That the minimum area for contract shall be one hundred sixty (160) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than one hundred sixty (160) acres.

That the above acreage limitations shall apply only to the use of the lands in question at the date of signing of the contract. After execution of a contract, the landowner(s) may change the type of crop or agricultural use at the sole discretion of the landowner(s), but subject to the compatible uses as determined by the Board. An agricultural preserve shall consist of one hundred (100) acres, but may consist of two (2) or more parcels if they are contiguous or if they are in common ownership. Upon recommendation of the Committee, the Board, at its discretion, may allow the establishment of an agricultural preserve containing less than the minimum acreages outlined above. In this case, the establishment of a smaller preserve must be necessary due to unique characteristics of the agricultural enterprise and economy in the County.

- c. Compatible Uses: The Board may impose conditions on lands to be placed within preserves to permit and encourage compatible use of the land, particularly public outdoor recreational uses. If an owner of land agrees to permit the use of his land for free public recreation, the Board may indemnify such owner against all claims arising from such public use. The owner's agreement that his land be

used for free, public recreation shall not be construed as an implied dedication to such use. The following uses are determined to be compatible uses within established agricultural preserves. All other uses of land within established agricultural preserves are prohibited.

- 1) Single family dwellings
- 2) General farming, horticulture, commercial livestock, poultry production, warehousing and storage pertinent to the agricultural operation
- 3) Barns, corrals and other outstructures and accessory buildings and uses pertinent to the permitted uses including agricultural processing plants.
- 4) Housing facilities (including mobilehomes) to accommodate only agricultural employees and their families employed by the owner or operator of the premises and provided further that such housing facilities shall be considered accessory to the main building.
- 5) A stand or display for agricultural commodities produced on the premises. Sales of products produced off the premises provided that the sale of such products is incidental and secondary to the sale of agricultural products produced on the premises.
- 6) The drilling for and/or production of hydrocarbon, mineral and thermal production including the installation and use of such equipment, structures and facilities as are necessary.
- 7) Public utility distribution facilities, including structures.
- 8) Private airstrips pertaining to agricultural use of land within the preserve.

- 9) Farm labor centers, including living quarters
- 10) Sand and gravel operations, when incidental to the agricultural use.
- 11) Flood control measures.
- 12) Wildlife and wildlife habitat enhancement and preservation.
- 13) Cemeteries.
- 14) Any other use determined to be a compatible use in all agricultural preserves by the Board after consultation with the Committee and after a public hearing before the Board with ten (10) days published notice.

5. Records

No later than twenty (20) days after the County enters into a contract with a landowner(s), the Clerk of the Board shall record with the County Recorder a copy of the contract together with a reference map showing the location of the agricultural preserve. Whenever an agricultural preserve is established, and so long as it shall be in effect, a map of such agricultural preserve and the resolution under which the preserve was established shall be filed and kept current by the County Recorder. All original contracts shall be maintained and filed in the office of the County Recorder.

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Adopted by the Board of Supervisors of the County of Sierra
on the 18th day of January , 1977 by the
following vote:

AYES: Supervisors Schofield, Woods, Filippini, Robinson and Wilmoth

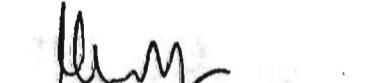
NOES: None

ABSTAINED: None

ABSENT: None


Chairperson, Board of Supervisors

Approved as to form:


County Counsel

Attest:
(Seal)

GEORGIE M. PETERMAN
Clerk of the Board

By Barbara Marshall Deputy

SIERRA COUNTY

Clerk-Recorder
P.O. Drawer D
Downieville, California 95936
Telephone (530) 289-3295
Fax (530) 289-2830



Heather Foster

October 3, 2016

Ms. Mary Moreau
P.O. Box 296
Sierraville, CA 96126

Re: Applications for Changed Assessment for APNs 015-010-005-0 & 013-110-094-0
No. 2016/2017-006 through 2016/2017-030

Dear Ms. Moreau,

Your applications for changed assessment for Assessor's Parcel Numbers 015-010-005-0 and 013-110-094-0, received in my office on September 14, 2016 are being denied as they were not timely filed. The deadline for submitting an application for a regular assessment (value as of January 1 of the current year) must be filed during the regular filing period beginning July 2nd and September 15th of the current assessment year. An application appealing a supplemental assessment, roll change, escape assessment or calamity reassessment must be filed no later than 60 days after the date of mailing printed on the notice of assessment or postmark date, whichever is later.

In addition to the above, the applications are invalid for the following reasons:

- A separate application must be filed for each Assessor's Parcel Number
- Section 5 on a number of the applications have not been completed correctly, "Assessor Error" is not an option for appealing an assessment, you must check one of the available options on the form that best describes the assessment you are appealing.
- You must indicate if the application is to be designated as a claim for refund under Section 8 on all applications.
- All applications must be filed on the most recent Application for Changed Assessment form approved by the State Board of Equalization, version (01-15). A number of the applications were filed on an older version of the Assessment Appeals Application, version (06-08).

Please refer to the attached highlighted copies of the applications indicating the errors and/or omissions.

If you do not agree with my determination of untimely filing, you may, within 30 days from the date of this notice, request in writing that the Board of Equalization reconsider the decision regarding the timeliness of the application. If you choose to ask for reconsideration you may submit any arguments or proposed evidence supporting the request. The Board shall consider the request and either deny the same, rule that the application was timely, or grant a hearing on whether the application was timely filed. If the Board grants a hearing on the timeliness of the application, it shall only hear and consider that issue at the hearing. The application for reduction of the assessment shall not be heard at that time.

Should you have any questions please contact me at (530) 289-3295.

Respectfully,

A handwritten signature in black ink, appearing to read "Heather Foster", written in a cursive style.

Heather Foster
Sierra County Clerk

cc: Sierra County Assessor

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

FILED
 SIERRA COUNTY CLERK
 SEP 14 2016

HEATHER FOSTER
 BY: [Signature] DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-006

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6946 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS
memoreau@att.net

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

EMAIL ADDRESS

COMPANY NAME

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2015-16</u>	<u>2412 & 2243</u>
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>171,337</u>	<u>171,337</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation (attach sheet if necessary) This year's value is correct, clearly indicating that all the preceding tax bills (2004-2015) were incorrect.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME (Please Print) MARY MOREAU		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
Lien Date: January 1, 2015

Van Maddox, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ca.gov

2A-00244 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Due to budget cuts the Tax Collector's Office
will not be open to the public on Thursdays.

View or pay your bill on our website: www.sierracounty.ca.gov

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2412	09/18/2015	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			36,078
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	360.77
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	18.39
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
192.58				
PAY BY				
12/10/15				
2ND INSTALLMENT				
192.58				
PAY BY				
04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				385.16

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
Lien Date: January 1, 2015

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PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2243	09/18/2015	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			135,259
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,108.78 PAY BY 12/10/15	530-289-3273	COUNTY-WIDE TAX RATE	1.000000	1,352.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	68.98
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7328	STATE WATERMASTER FEE		790.00
2ND INSTALLMENT 1,108.78 PAY BY 04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				2,217.56

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
Lien Date: January 1, 2015

Van Maddox, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
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PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2243	09/18/2015	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
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2ND INSTALLMENT				
1,108.78 PAY BY 04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				2,217.56

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016
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015-010-005-0	2412	09/18/2015	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
		LAND VALUE		
VALUATION (530) 289-3283	NET TAXABLE VALUE			36,078
EXEMPTIONS (530) 289-3283				
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 192.58 PAY BY 12/10/15	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	360.77
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	18.39
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT				
192.58 PAY BY 04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				385.16

**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

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**2015-2016 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2015 - June 30, 2016

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PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2412	09/18/2015	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
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	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	18.39
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 192.58 PAY BY 04/10/16				
TOTAL TAX AND SPECIAL CHARGES:				385.16

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

FILED
 SIERRA COUNTY CLERK

SEP 14 2016

HEATHER FOSTER
 BY: *[Signature]* DEPUTY

APPLICATION NUMBER: Clerk Use Only
 2016/2017-007

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
 MARY E. MOREAU Trustee & SierraView Ranch, LTD.
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
 P.O. Box 296
 CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
 Sierraville, CA 96126 (925) 989-6846 () ()

EMAIL ADDRESS
 memoreau@att.net

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) EMAIL ADDRESS
 COMPANY NAME
 CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)
 MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
 CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED
 The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.
 The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.
 SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER 2014-15	2414 & 2245
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	347,942	130,896	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2014-15
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

NAME (Please Print)

MARY MOREAU

SIGNED AT (CITY, STATE)

Sierraville, CA

DATE

9/12/16

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2462
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015i:BILL DATE :09222014

AD VALOREM :	2620.76	1310.38	1310.38
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	410.00	205.00	205.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .

>>INSTALL TOTAL: 3036.76 1518.38 1518.38
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :013110094 REC# 2245

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2398
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM : 1036.08 518.04 518.04
401/S V GROUNDW: 6.00 3.00 3.00

i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .

>>INSTALL TOTAL: 1042.08 521.04 521.04
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2462
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM	: 2620.76	1310.38	1310.38
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	410.00	205.00	205.00

>>INSTALL TOTAL:	3036.76	1518.38	1518.38
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2245

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2398
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM : 1036.08 518.04 518.04

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1042.08 521.04 521.04

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to:

SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: *[Signature]* HEATHER FOSTER
DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-008

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: *Sierraville,* STATE: *CA* ZIP CODE: *96126* DAYTIME TELEPHONE: *(925) 989-6846* ALTERNATE TELEPHONE: *()* FAX TELEPHONE: *()*

EMAIL ADDRESS: *memoreau@att.net*

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

COMPANY NAME

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: *015-010-005-0 & 013-110-094-0*

ASSESSMENT NUMBER: *2013-14*

FEE NUMBER: *2416 & 2246*

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: *1 Jean Lane, Sierraville, CA 96126*

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<i>346,371</i>	<i>120,033</i>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2013-14
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

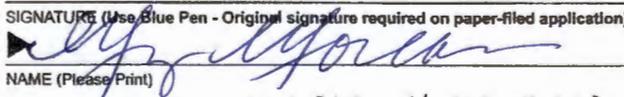
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) <u>Sierraville, CA</u>	DATE <u>9/12/16</u>
NAME (Please Print) <u>MARY MOREAU</u>		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2456
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM : 2608.92 1304.46 1304.46
401/S V GROUNDW: 6.00 3.00 3.00
601/WATERMASTER: 312.00 156.00 156.00

i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .

>>INSTALL TOTAL: 2926.92 1463.46 1463.46
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :013110094 REC# 2246
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2392
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM	:	1031.40	515.70	515.70
401/S V GROUNDW:	:	6.00	3.00	3.00

i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL:	1037.40	518.70	518.70
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2416
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2456
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM :	2608.92	1304.46	1304.46
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	312.00	156.00	156.00

>>INSTALL TOTAL:	2926.92	1463.46	1463.46
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2246

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2392
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM	:	1031.40	515.70	515.70
401/S V GROUNDW:	:	6.00	3.00	3.00

>>INSTALL TOTAL:	1037.40	518.70	518.70
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2416

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to:

SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

HEATHER FOSTER

BY: *[Signature]* DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/0017-009

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee & SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: **Sierraville,** STATE: **CA** ZIP CODE: **96126** DAYTIME TELEPHONE: **(925) 989-6546** ALTERNATE TELEPHONE: **()** FAX TELEPHONE: **()**

EMAIL ADDRESS: **memoreau@att.net**

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

COMPANY NAME

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: **015-010-005-0 & 013-110-094-0**

ASSESSMENT NUMBER: **2012-13**

FEE NUMBER: **2417 & 2249**

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	339,580	105,072	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2012-13
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

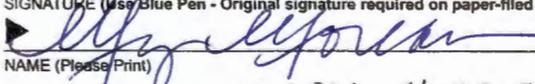
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/16
NAME (Please Print)	MARY MOREAU	

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE & SIERRA VIEW RANCH LTD 1349 PTARMIGAN DR, #4 WALNUT CREEK CA 94595 1 JEAN LANE	ACREAGE: 14.04 SPC ASM: 2390 COR-TAC: 0 EXEMPT : 0 ABSTRCT: 0	a:PARCEL # :0150100050 b:PAR TYPE :10 c:TX RATE YR:2012 d:TAX AREA :052018 e:DEFAULT # : f:DFLT DATE : g:DLQ STATUS: h:PPROP PENL: i:BILL DATE :09102012 j:ROLL CHG #: k:CHG REASON: l:NSF FEE : . m:SW YARDS : . 0 n:SB RES EQ : . 0 o:CP RES EQ : . 0 p:GW RES EQ : 14.0400 q:VERDI ZOB : . r:POSTPONE : s:USECODE :AA-A
1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012		
2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013		
AD VALOREM : 1011.18 505.59 505.59		
401/S V GROUNDW: 6.00 3.00 3.00		
>>INSTALL TOTAL: 1017.18 508.59 508.59		
PENALTIES: .00 .00 .00		
SELECT APN :015010005 REC# 2417		
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'		

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2455
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013i:BILL DATE :09102012

AD VALOREM :	2557.78	1278.89	1278.89
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	214.00	107.00	107.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .

>>INSTALL TOTAL: 2777.78 1388.89 1388.89
PENALTIES: .00 .00 .00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :013110094 REC# 2249

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2391
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM :	991.36	495.68	495.68
401/S V GROUNDW:	6.00	3.00	3.00

i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .

>>INSTALL TOTAL:	997.36	498.68	498.68
PENALTIES:	.00	.00	.00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2454
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012i:BILL DATE :09302011

AD VALOREM	:	2507.64	1253.82	1253.82
401/S V GROUNDW:		6.00	3.00	3.00
601/WATERMASTER:		300.00	150.00	150.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2813.64 1406.82 1406.82
PENALTIES: .00 .00 .00

SELECT APN :0131100940 REC# 2246

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2454
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011
2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012
AD VALOREM : 2507.64 1253.82 1253.82
401/S V GROUNDW: 6.00 3.00 3.00
601/WATERMASTER: 300.00 150.00 150.00

>>INSTALL TOTAL: 2813.64 1406.82 1406.82
PENALTIES: .00 .00 .00
SELECT APN :0131100940 REC# 2246
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2391
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM	:	991.36	495.68	495.68
401/S V GROUNDW:		6.00	3.00	3.00

>>INSTALL TOTAL:		997.36	498.68	498.68
PENALTIES:		.00	.00	.00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2455
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09102012
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013

AD VALOREM :	2557.78	1278.89	1278.89
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	214.00	107.00	107.00

>>INSTALL TOTAL:	2777.78	1388.89	1388.89
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2249

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE	ACREAGE:	14.04	a:PARCEL #	:0150100050
& SIERRA VIEW RANCH LTD	SPC ASM:	2390	b:PAR TYPE	:10
1349 PTARMIGAN DR, #4	COR-TAC:	0	c:TX RATE YR:	2012
WALNUT CREEK CA	EXEMPT :	0	d:TAX AREA	:052018
94595	ABSTRCT:	0	e:DEFAULT #	:
1 JEAN LANE			f:DFLT DATE	:
			g:DLQ STATUS:	
1)11: 1367/120312:	PENL 0.0%:	DUE 12/10/2012	h:PPROP PENL:	
2)11: 3397/032813:	PENL 0.0%:	COST 0.00:	DUE 04/10/2013	i:BILL DATE :09102012
AD VALOREM :	1011.18	505.59	505.59	j:ROLL CHG #:
401/S V GROUNDW:	6.00	3.00	3.00	k:CHG REASON:
				l:NSF FEE :
				m:SW YARDS :
				n:SB RES EQ :
				o:CP RES EQ :
				p:GW RES EQ :
				q:VERDI ZOB :
				r:POSTPONE :
				s:USECODE :AA-A
>>INSTALL TOTAL:	1017.18	508.59	508.59	
PENALTIES:	.00	.00	.00	
SELECT APN	:015010005	REC#	2417	
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'				

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: *[Signature]* HEATHER FOSTER
DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-010

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee of Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: **Sierraville,** STATE: **CA** ZIP CODE: **96126** DAYTIME TELEPHONE: **(925) 989-6546** ALTERNATE TELEPHONE: **()** FAX TELEPHONE: **()**

EMAIL ADDRESS: **memoreau@att.net**

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) _____ EMAIL ADDRESS _____

COMPANY NAME _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) _____

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE _____ ALTERNATE TELEPHONE _____ FAX TELEPHONE _____

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER 2011-12	2414 & 2246
PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	332,923	101,668	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2011-12
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

MARY MOREAU

Sierraville, CA

9/12/10

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: HEATHER FOSTER DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-011

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME <u>MARY E. MOREAU Trustee & Sierra View Ranch, LTD.</u>		EMAIL ADDRESS <u>memoreau@att.net</u>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>			
CITY <u>Sierraville,</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>
		ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
COMPANY NAME	
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)	
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)	
CITY	STATE
ZIP CODE	DAYTIME TELEPHONE
	ALTERNATE TELEPHONE
	FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2010-11 2413 & 2246</u>	
PROPERTY ADDRESS OR LOCATION <u>1 Jean Lane, Sierraville, CA 96126</u>	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>330,436</u>	<u>92,428</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2010-11
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME (Please Print) MARY MOREAU		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES

View or pay your bill on our website: sierracounty.ws

1A-01430 SA

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2246	09/15/2010	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			236,813
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,305.45 PAY BY 12/10/10	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,368.13
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	120.77
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7328	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT 1,305.45 PAY BY 04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				2,610.90

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

1A-01428 SA

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2413	09/15/2010	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,623
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 494.98 PAY BY 12/10/10	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	936.22
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.74
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 494.98 PAY BY 04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				989.96

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

1A-01430 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER 013-110-094-0	BILL NO. 2246	BILL DATE 09/15/2010	TAX RATE AREA 052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			ACREAGE 37.00

	ASSESSMENT INFORMATION			VALUE
PAYMENTS (530) 289-3286	LAND VALUE			236,813
VALUATION (530) 289-3283	NET TAXABLE VALUE			236,813
EXEMPTIONS (530) 289-3283				
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,368.13
1,305.45	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	120.77
PAY BY	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/10	530-529-7328	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT				
1,305.45				
PAY BY				
04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				2,610.90

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email:collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

1A-01428 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2413	09/15/2010	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,623
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	936.22
494.98	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.74
PAY BY	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/10				
2ND INSTALLMENT				
494.98				
PAY BY				
04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				989.96

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal.

Return to: SIERRA COUNTY CLERK P.O. DRAWER D DOWNIEVILLE, CA 95936

FILED SIERRA COUNTY CLERK

SEP 14 2016

BY: HEATHER FOSTER DEPUTY

APPLICATION NUMBER: Clerk Use Only 20162017-012

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT: MARY E. MOREAU Trustee & SierraView Ranch, LTD. MAILING ADDRESS: P.O. Box 296 SierraView, CA 96126

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) COMPANY NAME CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney...

3. PROPERTY IDENTIFICATION INFORMATION

Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER ACCOUNT NUMBER ASSESSMENT NUMBER TAX BILL NUMBER FEE NUMBER PROPERTY ADDRESS OR LOCATION DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

- SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
MULTI-FAMILY/APARTMENTS: NO. OF UNITS
COMMERCIAL/INDUSTRIAL
BUSINESS PERSONAL PROPERTY/FIXTURES
AGRICULTURAL
MANUFACTURED HOME
WATER CRAFT
OTHER
POSSESSORY INTEREST
VACANT LAND
AIRCRAFT

4. VALUE

Table with 4 columns: A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include LAND, IMPROVEMENTS/STRUCTURES, FIXTURES, PERSONAL PROPERTY, MINERAL RIGHTS, TREES & VINES, OTHER, TOTAL, PENALTIES.

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2009-10
 *DATE OF NOTICE: _____ ROLL YEAR: _____
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
 *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application*

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached,
 Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

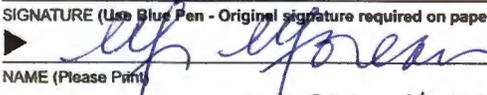
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/10
NAME (Please Print) MARY MOREAU		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

2A-00233
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2247	09/23/2009	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			237,376
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,308.41 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,373.76
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	121.06
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7369	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT				
1,308.41 PAY BY 04/10/10				
TOTAL TAX AND SPECIAL CHARGES:				2,616.82

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010

Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email:collector@sierracounty.ws

IMPORTANT MESSAGES

View or pay your bill on our website: sierracounty.ws

2A-00234

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2418	09/23/2009	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,846
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 496.16 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	938.46
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.86
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 496.16 PAY BY 04/10/10	TOTAL TAX AND SPECIAL CHARGES:			992.32

**ADDRESS CHANGE
(Ownership Change is on Reverse)**

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
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IMPORTANT MESSAGES			
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2A-00233

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2247	09/23/2009	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
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TOTAL TAX AND SPECIAL CHARGES:				2,616.82

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES

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2A-00234

**MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595**

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2418	09/23/2009	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
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	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 496.16 PAY BY 04/10/10				
TOTAL TAX AND SPECIAL CHARGES:				992.32

**ADDRESS CHANGE
(Ownership Change is on Reverse)**

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 015-010-005-0

**MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD**

Date of Change: _____

Signature

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: HEATHER FOSTER DEPUTY

APPLICATION NUMBER: Clerk Use Only
20162017-013

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6546 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS: memoreau@att.net

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) _____ EMAIL ADDRESS _____

COMPANY NAME _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) _____

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () _____ ALTERNATE TELEPHONE () _____ FAX TELEPHONE () _____

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2008-09 2419 & 2254</u>	
PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate	

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>324,728</u>	<u>101,656</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2008-09
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

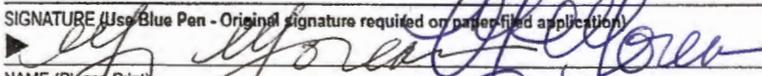
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/10
NAME (Please Print)	MARY UDREA	

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2438
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM :	2445.90	1222.95	1222.95
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	116.00	58.00	58.00

i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .

>>INSTALL TOTAL:	2567.90	1283.95	1283.95
PENALTIES:	.00	.00	.00

r:POSTPONE :
s:USECODE :AA-A

SELECT APN :013110094 REC# 2254

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM : 966.98 483.49 483.49

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 972.98 486.49 486.49

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2438
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM	: 2445.90	1222.95	1222.95
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	116.00	58.00	58.00

i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2567.90 1283.95 1283.95
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2254

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM	:	966.98	483.49	483.49
401/S V GROUNDW:	:	6.00	3.00	3.00

>>INSTALL TOTAL:	972.98	486.49	486.49
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-014

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee of Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY Sierraville, STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6546 ALTERNATE TELEPHONE () FAX TELEPHONE ()

EMAIL ADDRESS
mfemoreau@att.net

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) _____ EMAIL ADDRESS _____

COMPANY NAME _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) _____

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2007-05</u>	<u>2424 & 2259</u>
PROPERTY ADDRESS OR LOCATION		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ MANUFACTURED HOME VACANT LAND

COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT

BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>318,361</u>	<u>101,632</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2007-08

*DATE OF NOTICE: _____ ROLL YEAR: _____

ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT

*DATE OF NOTICE: _____ **ROLL YEAR: _____

***Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

1. No change in ownership occurred on the date of _____.

2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

1. No new construction occurred on the date of _____.

2. Base year value for the completed new construction established on the date of _____ is incorrect.

3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT

Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

1. All personal property/fixtures.

2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

1. Classification of property is incorrect.

2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

1. Amount of escape assessment is incorrect.

2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

Explanation (attach sheet if necessary) See attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE



Sierraville, CA

9/12/10

NAME (Please Print)

MARY MOREAU

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008

Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse

View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2259	10/10/2007	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			228,159
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,261.11 PAY BY 12/10/07	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,281.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	118.64
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7369	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT 1,261.11 PAY BY 04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				2,522.22

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES
Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse
View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2424	10/10/2007	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283	LAND VALUE			90,202
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			90,202
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	902.02
477.46	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	46.90
PAY BY	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/07				
2ND INSTALLMENT				
477.46				
PAY BY				
04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				954.92

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES
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View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2259	10/10/2007	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283	LAND VALUE			228,159
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			228,159
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,281.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	118.64
1,261.11	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
PAY BY	530-529-7369	STATE WATERMASTER FEE		116.00
12/10/07				
2ND INSTALLMENT				
1,261.11				
PAY BY				
04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				2,522.22

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse

View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2424	10/10/2007	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			90,202
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 477.46 PAY BY 12/10/07	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	902.02
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	46.90
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 477.46 PAY BY 04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				954.92

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPT: _____

APPLICATION NUMBER: Clerk Use Only
20162017-015

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME <u>MARY F. MOREAU Trustee & SierraView Ranch, LTD.</u>					EMAIL ADDRESS <u>memoreau@att.net</u>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>						
CITY <u>Sierraville,</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6546</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>	

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)					EMAIL ADDRESS	
COMPANY NAME						
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTTAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)						
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE	

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE <u>[Signature]</u>	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	ASSESSMENT NUMBER	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER <u>2005-06 2440 & 2275</u>	
PROPERTY ADDRESS OR LOCATION <u>1 Jean Lane, Sierraville, CA 96126</u>		DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>305,000</u>	<u>97,681</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2005-06
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached,
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/10
NAME (Please Print)	MARY MOREAU	

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2442
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005

2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006i:BILL DATE :10172005

AD VALOREM :	2326.76	1163.38	1163.38
401/GROUND WATE:	6.00	3.00	3.00
601/WATERMASTER:	118.00	59.00	59.00

j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

>>INSTALL TOTAL: 2450.76 1225.38 1225.38
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2275

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2382
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005

2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006

AD VALOREM	:	919.88	459.94	459.94
401/GROUND WATE:		6.00	3.00	3.00

i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

>>INSTALL TOTAL:	925.88	462.94	462.94
PENALTIES:	.00	.00	.00

SELECT APN :0150100050 REC# 2440

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2442
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005
2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006
AD VALOREM : 2326.76 1163.38 1163.38
401/GROUND WATE: 6.00 3.00 3.00
601/WATERMASTER: 118.00 59.00 59.00

>>INSTALL TOTAL: 2450.76 1225.38 1225.38
PENALTIES: .00 .00 .00
SELECT APN :013110094 REC# 2275
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2382
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005
2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006
AD VALOREM : 919.88 459.94 459.94
401/GROUND WATE: 6.00 3.00 3.00

i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

>>INSTALL TOTAL: 925.88 462.94 462.94
PENALTIES: .00 .00 .00

SELECT APN :0150100050 REC# 2440
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to:

SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-016

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6546 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS
memoreau@att.net

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

COMPANY NAME

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: 015-010-005-0 & 013-110-094-0

ASSESSMENT NUMBER: 2004-05

FEE NUMBER: 2447 & 2282

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION: 1 Jean Lane, Sierraville, CA 96126

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE

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

4. VALUE

	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>300,000</u>	<u>68,000</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2004-05
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

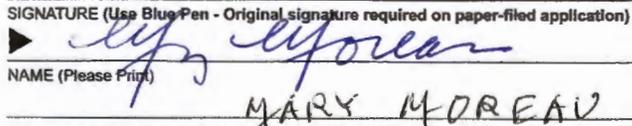
- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
	Sierraville, CA	9/12/10
NAME (Please Print)	MARY MOREAU	

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E	ACREAGE:	37.00	a:PARCEL #	:0131100940	
& SIERRA VIEW RANCH LTD	SPC ASM:	2435	b:PAR TYPE	:10	
P O BOX 296	COR-TAC:	0	c:TX RATE YR:	2004	
SIERRAVILLE CA	EXEMPT :	0	d:TAX AREA	:052019	
96126	ABSTRCT:	0	e:DEFAULT #	:	
PAR 2 R/S 5-51 T20 R14 S13			f:DFLT DATE	:	
CORRECTED FOR CLERICAL ERROR			g:DLQ STATUS:		
1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004			h:PPROP PENL:		
2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005			i:BILL DATE	:09302004	
AD VALOREM :	1932.18	966.09	966.09	j:ROLL CHG #:	04-012
401/GROUND WATE:	6.00	3.00	3.00	k:CHG REASON:	
			l:NSF FEE	:	.
			m:SW YARDS	:	. 0
			n:SB RES EQ	:	. 0
			o:CP RES EQ	:	. 0
			p:GW RES EQ	:	37.0000
			q:RES EQV 5	:	.
>>INSTALL TOTAL:	1938.18	969.09	969.09	r:POSTPONE	:
PENALTIES:	.00	.00	.00	s:USE/SWNOTE:	AA-A
SELECT APN	:013110094	REC#	2282		
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'					

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT: 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2004
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302004
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004
2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005
AD VALOREM : 515.26 257.63 257.63
401/GROUND WATE: 6.00 3.00 3.00

>>INSTALL TOTAL: 521.26 260.63 260.63
PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2447
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: *[Signature]* HEATHER FOSTER
DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-017

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY E. MOREAU Trustee & Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P. O. Box 296

CITY: **Sierraville,** STATE: **CA** ZIP CODE: **96126** DAYTIME TELEPHONE: **(925) 989-6846** ALTERNATE TELEPHONE: **()** FAX TELEPHONE: **()**

EMAIL ADDRESS: **memoreau@att.net**

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) _____ EMAIL ADDRESS _____

COMPANY NAME _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) _____

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE *[Signature]* TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: **015-010-005-0 & 013-110-094-0** ASSESSMENT NUMBER: _____ FEE NUMBER: _____

ACCOUNT NUMBER: _____ TAX BILL NUMBER: **2004 Supplemental**

PROPERTY ADDRESS OR LOCATION _____ DOING BUSINESS AS (DBA), if appropriate _____

PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ MANUFACTURED HOME VACANT LAND

COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT

BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	300,000	68,008	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
 - SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2004
 *DATE OF NOTICE: 9/30/2004 ROLL YEAR: 2004
 - ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
 *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached,
 Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) 	SIGNED AT (CITY, STATE) <u>Sierraville, CA</u>	DATE <u>9/12/16</u>
NAME (Please Print) <u>MARY MOREAU</u>		

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
WILLIAM G. COPREN, ASSESSOR
P.O. BOX 8 DOWNIEVILLE, CA 95936
Phone. (530) 289-3283
Fax. (530) 289-2801

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA

96126

Assessor's Parcel Number: 013-110-0940
Situs Address

Date of Change of Ownership or
Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	50579	215000	164421	182110	215000	32890
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	50579	215000	164421	182110	215000	32890

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Return to: SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

FILED
SIERRA COUNTY CLERK

SEP 14 2016

BY: Heather Foster DEPUTY

APPLICATION NUMBER: Clerk Use Only
2016/2017-018

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME
MARY F. MOREAU Trustee of SierraView Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY: Sierraville, STATE: CA ZIP CODE: 96126 DAYTIME TELEPHONE: (925) 989-6546 ALTERNATE TELEPHONE: () FAX TELEPHONE: ()

EMAIL ADDRESS: memoreau@att.net

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

COMPANY NAME

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

Yes No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER: 015-010-005-0 & 013-110-094-0 ASSESSMENT NUMBER: 2006-07 FEE NUMBER: 2419 & 2255

ACCOUNT NUMBER: 2006-07 TAX BILL NUMBER: 2419 & 2255

PROPERTY ADDRESS OR LOCATION: 1 Jean Lane, Sierraville, CA 96126 DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX AGRICULTURAL POSSESSORY INTEREST

MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____ MANUFACTURED HOME VACANT LAND

COMMERCIAL/INDUSTRIAL WATER CRAFT AIRCRAFT

BUSINESS PERSONAL PROPERTY/FIXTURES OTHER: _____

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>312,120</u>	<u>101,517</u>	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
PENALTIES (amount or percent)			

5. TYPE OF ASSESSMENT BEING APPEALED Check only one. See instructions for filing periods

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT Assessor Error ROLL YEAR 2006-2007
- *DATE OF NOTICE: _____ ROLL YEAR: _____
- ROLL CHANGE ESCAPE ASSESSMENT CALAMITY REASSESSMENT PENALTY ASSESSMENT
- *DATE OF NOTICE: _____ **ROLL YEAR: _____
- *Must attach copy of notice or bill, where applicable **Each roll year requires a separate application**

6. REASON FOR FILING APPEAL (FACTS) *See instructions before completing this section.*

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - 1. No change in ownership occurred on the date of _____.
 - 2. Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - 1. No new construction occurred on the date of _____.
 - 2. Base year value for the completed new construction established on the date of _____ is incorrect.
 - 3. Value of construction in progress on January 1 is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION/ALLOCATION
 - 1. Classification of property is incorrect.
 - 2. Allocation of value of property is incorrect (e.g., between land and improvements).
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER See attached.
 - Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested. Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND *See instructions.*

- Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

MARY MOREAU

Sierraville, CA

9/12/16

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

- OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED
- CORPORATE OFFICER OR DESIGNATED EMPLOYEE

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2428
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM	:	2355.40	1177.70	1177.70
401/GROUND WATE:		6.00	3.00	3.00
601/WATERMASTER:		116.00	58.00	58.00

i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2477.40 1238.70 1238.70
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2255

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2368
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM	:	931.20	465.60	465.60
401/GROUND WATE:		6.00	3.00	3.00

>>INSTALL TOTAL:		937.20	468.60	468.60
PENALTIES:		.00	.00	.00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 20162017-019

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: SIERRA COUNTY CLERK
FILED P.O. DRAWER D
SIERRA COUNTY CLERK DOWNIEVILLE, CA 95936

SEP 14 2016

1. APPLICANT INFORMATION

HEATHER FOSTER
BY: MEMO APPLICATION NUMBER: _____
DEPUTY
E-MAIL ADDRESS: memoreau@att.net

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)
MARY E. MOREAU, Trustee of Sierra View Ranch, LTD.

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
P.O. Box 296

CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>
----------------------------	--------------------	--------------------------	--	-----------------------------------	-----------------------------

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2004 supplemental

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>300,000</u>	<u>68,008</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: 2004
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

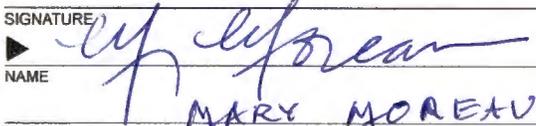
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) <u>Sierra Village, CA</u>	DATE <u>9/12/16</u>
NAME <u>MARY MOREAU</u>		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
WILLIAM G. COPREN, ASSESSOR
 P.O. BOX 8 DOWNIEVILLE, CA 95936
 Phone. (530) 289-3283
 Fax. (530) 289-2801

MOREAU, MARY E
 & SIERRA VIEW RANCH LTD
 P O BOX 296
 SIERRAVILLE CA

96126

Assessor's Parcel Number: 013-110-0940
 Situs Address

Date of Change of Ownership or
 Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	50579	215000	164421	182110	215000	32890
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	50579	215000	164421	182110	215000	32890

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
 WILLIAM G. COPREN, ASSESSOR
 P O BOX 8 DOWNIEVILLE, CA 95936
 Phone. (530) 289-3283
 Fax. (530) 289-2801

MOREAU, MARY E
 & SIERRA VIEW RANCH LTD
 P O BOX 296
 SIERRAVILLE CA

96126

Assessor's Parcel Number: 015-010-0050
 Situs Address:

Date of Change of Ownership or
 Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	17429	85000	67571	48565	85000	36435
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	17429	85000	67571	48565	85000	36435

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283.

NOTICE OF SUPPLEMENTAL ASSESSMENT

COUNTY OF SIERRA
WILLIAM G. COPREN, ASSESSOR
P.O. BOX 8 DOWNIEVILLE, CA 95936
Phone. (530) 289-3283
Fax. (530) 289-2801

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA

96126

Assessor's Parcel Number: 013-110-0940
Situs Address

Date of Change of Ownership or
Completion of New Construction: 01/30/2004

DATE OF NOTICE: 09/30/2004

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, Article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	CURRENT ROLL			ROLL BEING PREPARED		
	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT	EXISTING VALUE	NEW BASE YEAR VALUE	SUPPLEMENTAL ASSESSMENT
LAND	50579	215000	164421	182110	215000	32890
IMPROVEMENTS	0	0	0	0	0	0
EXEMPTIONS	0	0	0	0	0	0
NET TAXABLE VALUE	50579	215000	164421	182110	215000	32890

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at (530) 289-3283

APPLICATION NUMBER: 201610017-020

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: SIERRA COUNTY CLERK
FILED
 SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

SEP 14 2016

1. APPLICANT INFORMATION

BY: HEATHER FOSTER APPLICATION NUMBER: _____
 NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) P.O. Box 296
101 E Sierra View Ranch, LTD.
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2004-05 Rec. #s 2282 & 2447
 PROPERTY ADDRESS OR LOCATION _____

1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>300,000</u>	<u>68,008</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2004-05

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE

- The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP

- No change in ownership occurred on the date of _____.
- Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION

- No new construction occurred on the date of _____.
- Base year value for the new construction established on the date of _____ is incorrect.

D. CALAMITY REASSESSMENT

- Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.

- 1. All personal property/fixtures.
- 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT

- Penalty assessment is not justified.

G. CLASSIFICATION

- Assessor's classification and/or allocation of value of property is incorrect.

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.

- 1. Amount of escape assessment is incorrect.
- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

- Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

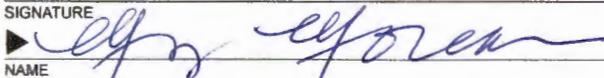
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME HARRY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E	ACREAGE:	37.00	a:PARCEL #	:0131100940
& SIERRA VIEW RANCH LTD	SPC ASM:	2435	b:PAR TYPE	:10
P O BOX 296	COR-TAC:	0	c:TX RATE YR:	2004
SIERRAVILLE CA	EXEMPT :	0	d:TAX AREA	:052019
96126	ABSTRCT:	0	e:DEFAULT #	:
PAR 2 R/S 5-51 T20 R14 S13			f:DFLT DATE	:
CORRECTED FOR CLERICAL ERROR			g:DLQ STATUS:	
1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004			h:PPROP PENL:	
2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005			i:BILL DATE	:09302004
AD VALOREM : 1932.18 966.09 966.09			j:ROLL CHG #:	04-012
401/GROUND WATE: 6.00 3.00 3.00			k:CHG REASON:	
			l:NSF FEE	: .
			m:SW YARDS	: . 0
			n:SB RES EQ	: . 0
			o:CP RES EQ	: . 0
			p:GW RES EQ	: 37.0000
			q:RES EQV 5	: .
>>INSTALL TOTAL: 1938.18 969.09 969.09			r:POSTPONE	:
PENALTIES: .00 .00 .00			s:USE/SWNOTE:	AA-A
SELECT APN :013110094 REC# 2282				
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'				

2004-05 SIERRA SECURED

DISPLAY TAX BILLS FOR 2004 / 2005

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2004
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302004
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

1)11: 1441/120604:PENL 0.0%:DUE 12/10/2004

2)11: 3886/040805:PENL 0.0%:COST 0.00:DUE 04/10/2005

AD VALOREM	:	515.26	257.63	257.63
401/GROUND WATE:		6.00	3.00	3.00

>>INSTALL TOTAL:		521.26	260.63	260.63
PENALTIES:		.00	.00	.00

SELECT APN :015010005 REC# 2447

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 201612017-021

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return ~~FILED~~ SIERRA COUNTY CLERK
SIERRA COUNTY CLERK P.O. DRAWER D
SEP 14 2016 DOWNIEVILLE, CA 95936

W.M.C. HEATHER FOSTER
DEPUTY

1. APPLICANT INFORMATION

APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.

P.O. Box 296
CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY E-MAIL ADDRESS

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2005-06 2275 1/2 2440

PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>305,000</u>	<u>97,681</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2005-06
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

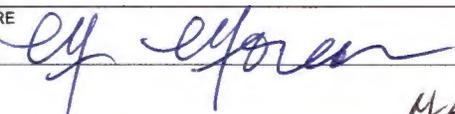
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2442
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2005
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1256/120105:PENL 0.0%:DUE 12/10/2005

2)11: 3218/033106:PENL 0.0%:COST 0.00:DUE 04/10/2006

AD VALOREM	:	2326.76	1163.38	1163.38
401/GROUND WATE:		6.00	3.00	3.00
601/WATERMASTER:		118.00	59.00	59.00

i:BILL DATE :10172005
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:RES EQV 5 : .
r:POSTPONE :
s:USE/SWNOTE:AA-A

>>INSTALL TOTAL:		2450.76	1225.38	1225.38
PENALTIES:		.00	.00	.00

SELECT APN :013110094 REC# 2275
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2005-06 SECURED TAX

DISPLAY TAX BILLS FOR 2005 / 2006

MOREAU, MARY E	ACREAGE:	14.04	a:PARCEL #	:0150100050
& SIERRA VIEW RANCH LTD	SPC ASM:	2382	b:PAR TYPE	:10
P O BOX 296	COR-TAC:	0	c:TX RATE YR:	2005
SIERRAVILLE CA	EXEMPT :	0	d:TAX AREA	:052018
96126	ABSTRCT:	0	e:DEFAULT #	:
T20 R14 S13			f:DFLT DATE	:
			g:DLQ STATUS:	
1)11: 1256/120105:PENL	0.0%:DUE	12/10/2005	h:PPROP PENL:	
2)11: 3218/033106:PENL	0.0%:COST	0.00:DUE	04/10/2006	i:BILL DATE :10172005
AD VALOREM :	919.88	459.94	459.94	j:ROLL CHG #:
401/GROUND WATE:	6.00	3.00	3.00	k:CHG REASON:
				l:NSF FEE :
				m:SW YARDS :
				n:SB RES EQ :
				o:CP RES EQ :
				p:GW RES EQ :
				q:RES EQV 5 :
				r:POSTPONE :
				s:USE/SWNOTE:AA-A
>>INSTALL TOTAL:	925.88	462.94	462.94	
PENALTIES:	.00	.00	.00	
SELECT APN	:0150100050	REC#	2440	
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'				

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2428
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM : 2355.40 1177.70 1177.70
401/GROUND WATE: 6.00 3.00 3.00
601/WATERMASTER: 116.00 58.00 58.00

>>INSTALL TOTAL: 2477.40 1238.70 1238.70
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2255

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2006-07 SIERRA SECURED

DISPLAY TAX BILLS FOR 2006 / 2007

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2368
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2006
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :10022006
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1582/120606:PENL 0.0%:DUE 12/10/2006

2)11: 3670/040607:PENL 0.0%:COST 0.00:DUE 04/10/2007

AD VALOREM : 931.20 465.60 465.60

401/GROUND WATE: 6.00 3.00 3.00

>>INSTALL TOTAL: 937.20 468.60 468.60

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 2016/0017-022

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **FILED**
SIERRA COUNTY CLERK
 SIERRA COUNTY CLERK
 SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

SEP 14 2016

BY: HEATHER FOSTER

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee of Sierra View Ranch, LTD. E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) P.O. Box 296
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2006-07 2255 & 2419
 PROPERTY ADDRESS OR LOCATION _____

1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	312,120	101,517	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2006-07
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

APPLICATION NUMBER: 00160017-023

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Returned
SIERRA COUNTY CLERK
SEP 14 2016
SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

BY: HEATHER FOSTER DEPUTY
APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>MARY E. MOREAU, Trustee</u>		E-MAIL ADDRESS <u>m.moreau@att.net</u>			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>					
CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE	TITLE	DATE
---	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2007-08 2259 & 2424</u>
PROPERTY ADDRESS OR LOCATION <u>1 Jean Lane, Sierraville, CA 96126</u>	

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>318,361</u>	<u>101,632</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES
Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse
View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2259	10/10/2007	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283	LAND VALUE			228,159
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			228,159
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.000000	2,281.58
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	118.64
1,261.11	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
PAY BY	530-529-7369	STATE WATERMASTER FEE		116.00
12/10/07				
2ND INSTALLMENT				
1,261.11				
PAY BY				
04/10/08				
TOTAL TAX AND SPECIAL CHARGES:				2,522.22

**2007-2008 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2007 - June 30, 2008
Lien Date: January 1, 2007

Cynthia A. Ellsmore, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

MOREAU, MARY E
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA 96126

IMPORTANT MESSAGES

Do you or someone you know qualify for tax assistance or postponement? See 11 & 12 on reverse

View or pay your bill on our website: sierracounty.ws

PROPERTY INFORMATION

PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2424	10/10/2007	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286		ASSESSMENT INFORMATION			VALUE
VALUATION (530) 289-3283		LAND VALUE			90,202
EXEMPTIONS (530) 289-3283		NET TAXABLE VALUE			90,202
TAX RATE (530) 289-3273		QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT		530-289-3273	COUNTY-WIDE TAX RATE	1.000000	902.02
477.46		530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0520000	46.90
PAY BY		530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/07					
2ND INSTALLMENT					
477.46					
PAY BY					
04/10/08					
TOTAL TAX AND SPECIAL CHARGES:					954.92

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2007-08
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

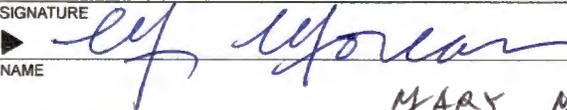
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

APPLICATION NUMBER: 2016/2017-024

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Returned
SIERRA COUNTY CLERK
SIERRA COUNTY CLERK P.O. DRAWER D
DOWNIEVILLE, CA 95936

SEP 14 2016

BY: Heather Foster DEPUTY

1. APPLICANT INFORMATION

APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.
P.O. Box 296
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY E-MAIL ADDRESS

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
 () () ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2008-09 2254 & 2419
 PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	324,728	101,656	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2008-09
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

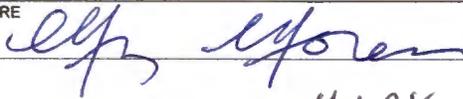
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
PAR 2 R/S 5-51 T20 R14 S13

ACREAGE: 37.00
SPC ASM: 2438
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008
2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009
AD VALOREM : 2445.90 1222.95 1222.95
401/S V GROUNDW: 6.00 3.00 3.00
601/WATERMASTER: 116.00 58.00 58.00

>>INSTALL TOTAL: 2567.90 1283.95 1283.95
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2254
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2008-09 SIERRA SECURED

DISPLAY TAX BILLS FOR 2008 / 2009

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA
94595
T20 R14 S13

ACREAGE: 14.04
SPC ASM: 2375
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2008
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09192008
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 807/112008:PENL 0.0%:DUE 12/10/2008

2)11: 3368/040209:PENL 0.0%:COST 0.00:DUE 04/10/2009

AD VALOREM	:	966.98	483.49	483.49
401/S V GROUNDW:	:	6.00	3.00	3.00

>>INSTALL TOTAL:	972.98	486.49	486.49
PENALTIES:	.00	.00	.00

SELECT APN :015010005 REC# 2419

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 20162017-025

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Returned
SIERRA COUNTY CLERK
 SIERRA COUNTY CLERK
 P.O. DRAWER D
 DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER

BY: [Signature] DEPUTY

APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee of Sierra View Ranch, LTD. E-MAIL ADDRESS memoreau@att.net
 MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) P.O. Box 296
 CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2009-10 2247 & 2418
 PROPERTY ADDRESS OR LOCATION 1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	331,222	101,668	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: _____
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: 2009-10
ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

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 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
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- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

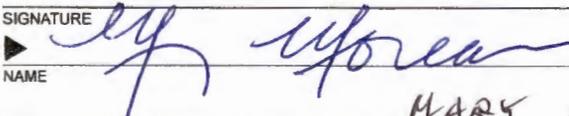
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS

- OWNER
- AGENT
- ATTORNEY
- SPOUSE
- REGISTERED DOMESTIC PARTNER
- CHILD
- PARENT
- PERSON AFFECTED

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010
Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

2A-00233

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2247	09/23/2009	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			237,376
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,308.41 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	2,373.76
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	121.06
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7369	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT 1,308.41 PAY BY 04/10/10	TOTAL TAX AND SPECIAL CHARGES:			2,616.82

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.

A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

**2009-2010 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2009 - June 30, 2010

Lien Date: January 1, 2009

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email: collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

2A-00234

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2418	09/23/2009	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,846
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 496.16 PAY BY 12/10/09	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	938.46
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.86
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
2ND INSTALLMENT 496.16 PAY BY 04/10/10	TOTAL TAX AND SPECIAL CHARGES:			992.32

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

APPLICATION NUMBER: 20160017-026

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: SIERRA COUNTY CLERK
FILED P.O. DRAWER D
SIERRA COUNTY CLERK DOWNIEVILLE, CA 95936

SEP 14 2016

1. APPLICANT INFORMATION

HEATHER FOSTER
BY: HEATHER FOSTER APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 122 E Sierra View Ranch, LTD.

P.O. Box 296
CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY _____ E-MAIL ADDRESS _____

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL) _____
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) _____

CITY _____ STATE _____ ZIP CODE _____ DAYTIME TELEPHONE () ALTERNATE TELEPHONE () FAX TELEPHONE ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY _____ E-MAIL ADDRESS _____

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE _____ TITLE _____ DATE _____

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2000-11 2246 & 2413
PROPERTY ADDRESS OR LOCATION _____

1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>330,436</u>	<u>92,428</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL ROLL YEAR: _____
DATE OF NOTICE OR TAX BILL: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL ROLL YEAR: 2010-11
DATE OF NOTICE OR TAX BILL: _____

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
--	--	-----------------

NAME
MARY MOREAU

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011
Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email:collector@sierracounty.ws

IMPORTANT MESSAGES

View or pay your bill on our website: sierracounty.ws

1A-01430 SA
MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
013-110-094-0	2246	09/15/2010	052019
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
PAR 2 R/S 5-51 T20 R14 S13 1 JEAN LANE			37.00

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			236,813
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT 1,305.45 PAY BY 12/10/10	530-289-3273	COUNTY-WIDE TAX RATE	1.000000	2,368.13
	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	120.77
	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
	530-529-7328	STATE WATERMASTER FEE		116.00
2ND INSTALLMENT 1,305.45 PAY BY 04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				2,610.90

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 013-110-094-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature _____

**2010-2011 SIERRA COUNTY
SECURED PROPERTY TAX BILL**

Fiscal year: July 1, 2010 - June 30, 2011

Lien Date: January 1, 2010

Stephanie Levings, Treasurer-Tax Collector
100 Courthouse Square, Suite 14
P.O. Box 376, Downieville, CA 95936-0376
(530) 289-3286 Email:collector@sierracounty.ws

IMPORTANT MESSAGES			
View or pay your bill on our website: sierracounty.ws			

1A-01428 SA

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DRIVE #4
WALNUT CREEK CA 94595

PROPERTY INFORMATION			
PARCEL NUMBER	BILL NO.	BILL DATE	TAX RATE AREA
015-010-005-0	2413	09/15/2010	052018
ADDRESS AND/OR DESCRIPTION OF PROPERTY			ACREAGE
T20 R14 S13 1 JEAN LANE			14.04

PAYMENTS (530) 289-3286	ASSESSMENT INFORMATION			VALUE
	VALUATION (530) 289-3283	LAND VALUE		
EXEMPTIONS (530) 289-3283	NET TAXABLE VALUE			93,623
TAX RATE (530) 289-3273	QUESTIONS?	TAXING AGENCY	TAX RATE	AMOUNT
1ST INSTALLMENT	530-289-3273	COUNTY-WIDE TAX RATE	1.0000000	936.22
494.98	530-993-1225	SIERRA VALLEY HOSPITAL DIST BOND	.0510000	47.74
PAY BY	530-289-3283	SIERRA VALLEY GROUNDWATER MGMT		6.00
12/10/10				
2ND INSTALLMENT				
494.98				
PAY BY				
04/10/11				
TOTAL TAX AND SPECIAL CHARGES:				989.96

ADDRESS CHANGE
(Ownership Change is on Reverse)

Please complete and return this form for each parcel requiring a change of billing address.
A signature is required.

APN: 015-010-005-0

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD

Date of Change: _____

Signature

APPLICATION NUMBER: 2016/2017-027

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return **FILED** SIERRA COUNTY CLERK
SIERRA COUNTY CLERK, P.O. DRAWER D
SEP 14 2016 DOWNIEVILLE, CA 95936

BY [Signature] HEATHER FOSTER
DEPUTY

1. APPLICANT INFORMATION

APPLICATION NUMBER:

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) MARY E. MOREAU, Trustee E-MAIL ADDRESS memoreau@att.net
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) Sierra View Ranch, LTD.

P.O. Box 296
CITY Sierraville STATE CA ZIP CODE 96126 DAYTIME TELEPHONE (925) 989-6846 ALTERNATE TELEPHONE () FAX TELEPHONE ()

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY E-MAIL ADDRESS

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE
() () ()

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY E-MAIL ADDRESS

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 015-010-005-0 & 013-110-094-0 UNSECURED: ACCOUNT OR TAX BILL NUMBER 2011-12 2246 & 2414

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>332,923</u>	<u>101,668</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2011-12

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

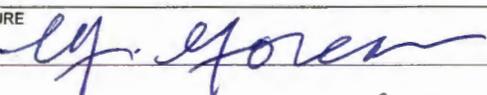
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

APPLICATION NUMBER: 2016/2017-028

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **SIERRA COUNTY CLERK**
SIERRA COUNTY CLERK
P.O. DRAWER D
DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER
BY: [Signature] DEPUTY
APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>MARY E. MOREAU, Trustee</u>		E-MAIL ADDRESS <u>memoreau@att.net</u>			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>					
CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2012-13 2249-2417</u>
---	---

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>339,580</u>	<u>105,072</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2012-13

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

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 - Base year value for the new construction established on the date of _____ is incorrect.
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 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

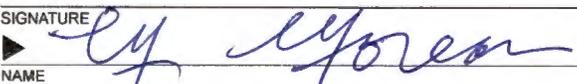
- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property -- "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARK MOREAU		

FILING STATUS

OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2454
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM :	2507.64	1253.82	1253.82
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	300.00	150.00	150.00

>>INSTALL TOTAL:	2813.64	1406.82	1406.82
PENALTIES:	.00	.00	.00

SELECT APN :0131100940 REC# 2246

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2011 / 2012

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2391
COR-TAC: 0
EXEMPT: 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2011
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09302011
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 982/112311:PENL 0.0%:DUE 12/10/2011

2)11: 6488/040512:PENL 0.0%:COST 0.00:DUE 04/10/2012

AD VALOREM	:	991.36	495.68	495.68
401/S V GROUNDW:		6.00	3.00	3.00

>>INSTALL TOTAL:		997.36	498.68	498.68
PENALTIES:		.00	.00	.00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 295
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2455
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09102012
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013

AD VALOREM :	2557.78	1278.89	1278.89
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	214.00	107.00	107.00

>>INSTALL TOTAL:	2777.78	1388.89	1388.89
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2249
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2012-13 SIERRA SECURED

DISPLAY TAX BILLS FOR 2012 / 2013

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
1349 PTARMIGAN DR, #4
WALNUT CREEK CA
94595
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2390
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2012
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09102012
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1367/120312:PENL 0.0%:DUE 12/10/2012

2)11: 3397/032813:PENL 0.0%:COST 0.00:DUE 04/10/2013

AD VALOREM : 1011.18 505.59 505.59
401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1017.18 508.59 508.59
PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2417

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 2016/2017-029

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **FILED** SIERRA COUNTY CLERK
SIERRA COUNTY CLERK P.O. DRAWER D
DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER
DEPUTY
BY: [Signature] APPLICATION NUMBER:

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>MARY E. MOREAU, Trustee</u>		E-MAIL ADDRESS <u>memoreau@att.net</u>			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>					
CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2013-14 2246 & 2416</u>
---	---

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: _____
- VACANT LAND
- OTHER: _____

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>346,371</u>	<u>120,033</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2013-14

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2456
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM :	2608.92	1304.46	1304.46
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	312.00	156.00	156.00

i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

>>INSTALL TOTAL: 2926.92 1463.46 1463.46
PENALTIES: .00 .00 .00

SELECT APN :013110094 REC# 2246
ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2013-14 SIERRA SECURED

DISPLAY TAX BILLS FOR 2013 / 2014

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2392
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2013
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09202013
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 1312/120213:PENL 0.0%:DUE 12/10/2013

2)11: 3474/032814:PENL 0.0%:COST 0.00:DUE 04/10/2014

AD VALOREM : 1031.40 515.70 515.70

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1037.40 518.70 518.70

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2416

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

APPLICATION NUMBER: 2016/2017-030

APPLICATION FOR CHANGED ASSESSMENT

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

Return to: **SIERRA COUNTY CLERK**
FILED P.O. DRAWER D
SIERRA COUNTY CLERK DOWNIEVILLE, CA 95936

SEP 14 2016

HEATHER FOSTER
BY [Signature]

1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <u>MARY E. MOREAU, Trustee of Sierra View Ranch, LTD.</u>		E-MAIL ADDRESS <u>memoreau@att.net</u>			
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <u>P.O. Box 296</u>					
CITY <u>Sierraville</u>	STATE <u>CA</u>	ZIP CODE <u>96126</u>	DAYTIME TELEPHONE <u>(925) 989-6846</u>	ALTERNATE TELEPHONE <u>()</u>	FAX TELEPHONE <u>()</u>

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY	E-MAIL ADDRESS
---------------------------	----------------

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ()	ALTERNATE TELEPHONE ()	FAX TELEPHONE ()
------	-------	----------	--------------------------	----------------------------	----------------------

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
--------------------------	----------------

is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE
--	-------	------

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER <u>015-010-005-0 & 013-110-094-0</u>	UNSECURED: ACCOUNT OR TAX BILL NUMBER <u>2014-15 2245 & 2414</u>
---	---

PROPERTY ADDRESS OR LOCATION
1 Jean Lane, Sierraville, CA 96126

PROPERTY TYPE

- | | |
|---|---|
| <input type="checkbox"/> SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE | <input type="checkbox"/> APARTMENTS. NUMBER OF UNITS: _____ |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL | <input type="checkbox"/> VACANT LAND |
| <input checked="" type="checkbox"/> AGRICULTURAL | <input type="checkbox"/> OTHER: _____ |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES | |

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	<u>347,942</u>	<u>130,896</u>	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL			
PENALTIES			

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See instructions for filing periods

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: _____
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ATTACH 2 COPIES OF NOTICE OR TAX BILL
DATE OF NOTICE OR TAX BILL: _____ ROLL YEAR: 2014-15

6. FACTS Check all that apply. See instructions before completing this section.

If you are uncertain of which item to check, please check "I. OTHER" and attach two copies of a brief explanation of your reasons for filing this application. The facts that I rely upon to support requested changes in value are as follows:

- A. DECLINE IN VALUE
 - The assessor's roll value exceeds the market value as of January 1 of the current year.
- B. CHANGE IN OWNERSHIP
 - No change in ownership occurred on the date of _____.
 - Base year value for the change in ownership established on the date of _____ is incorrect.
- C. NEW CONSTRUCTION
 - No new construction occurred on the date of _____.
 - Base year value for the new construction established on the date of _____ is incorrect.
- D. CALAMITY REASSESSMENT
 - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
 - 1. All personal property/fixtures.
 - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
 - Penalty assessment is not justified.
- G. CLASSIFICATION
 - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
 - 1. Amount of escape assessment is incorrect.
 - 2. Assessment of other property of the assessee at the location is incorrect.
- I. OTHER
 - Explanation attached.

7. WRITTEN FINDINGS OF FACTS (\$ _____ per _____)

- Are requested.
- Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.

- Yes.
- No.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE 	SIGNED AT (CITY, STATE) Sierraville, CA	DATE 9/12/16
NAME MARY MOREAU		

FILING STATUS
 OWNER AGENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 37.00
SPC ASM: 2462
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0131100940
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052019
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 37.0000
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM :	2620.76	1310.38	1310.38
401/S V GROUNDW:	6.00	3.00	3.00
601/WATERMASTER:	410.00	205.00	205.00

>>INSTALL TOTAL:	3036.76	1518.38	1518.38
PENALTIES:	.00	.00	.00

SELECT APN :013110094 REC# 2245

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

2014 - 15 SIERRA SECURED

DISPLAY TAX BILLS FOR 2014 / 2015

MOREAU, MARY E TRUSTEE
& SIERRA VIEW RANCH LTD
P O BOX 296
SIERRAVILLE CA
96126
1 JEAN LANE

ACREAGE: 14.04
SPC ASM: 2398
COR-TAC: 0
EXEMPT : 0
ABSTRCT: 0

a:PARCEL # :0150100050
b:PAR TYPE :10
c:TX RATE YR:2014
d:TAX AREA :052018
e:DEFAULT # :
f:DFLT DATE :
g:DLQ STATUS:
h:PPROP PENL:
i:BILL DATE :09222014
j:ROLL CHG #:
k:CHG REASON:
l:NSF FEE : .
m:SW YARDS : . 0
n:SB RES EQ : . 0
o:CP RES EQ : . 0
p:GW RES EQ : 14.0400
q:VERDI ZOB : .
r:POSTPONE :
s:USECODE :AA-A

1)11: 2010/120814:PENL 0.0%:DUE 12/10/2014

2)11: 3893/040615:PENL 0.0%:COST 0.00:DUE 04/10/2015

AD VALOREM : 1036.08 518.04 518.04

401/S V GROUNDW: 6.00 3.00 3.00

>>INSTALL TOTAL: 1042.08 521.04 521.04

PENALTIES: .00 .00 .00

SELECT APN :015010005 REC# 2414

ENTER A 'V' TO DISPLAY VALUES OR 'RETURN'

Board of Supervisors, County of Sierra,
Resolution # 77-3

Sierra County California Land
Conservation Contract # 78-65

Board of Supervisors, County of
Sierra, State of California,
Resolution # 78-80

Letter from Sierra County
Assessor's office, Nov. 11, 2004,
denying my Williamson Act
tax benefits

E-mail from Heather Foster, S.C.
Clerk-Recorder, Jan. 24, 2014,
confirming the validity of my
Williamson Act contract

Article explaining the court case
"County of Marin v. Assessment
Appeals Board of Marin County"

Letter from Molly A. Penberth,
Manager, Division of Land
Resource Protection, Conservation
Support Unit, State of California

Spreadsheet detailing my
overpaid taxes 2004-2015

Revenue and Taxation Codes
402.1, 422, and 423

2004 assessment, rebutting the
presumption of the WA.

PROCEDURES FOR INITIATING,)
FILING AND PROCESSING)
APPLICATIONS TO ESTABLISH)
AGRICULTURAL PRESERVES AND)
ADOPTING COMPATIBLE USES)

RESOLUTION NO. 77-3

WHEREAS the Land Conservation Act of 1965, as amended, allows Counties to establish agricultural preserves; and

WHEREAS the County of Sierra is required to enact criteria for establishing agricultural preserves including procedures for initiating, filing and processing requests and designation of compatible uses;

NOW, THEREFORE the Board of Supervisors of the County of Sierra resolves as follows:

Section One:

Resolution 71-39 is hereby rescinded.

Section Two:

The following policy for agricultural preserves is hereby established:

1. Definitions

- a. Act means the Land Conservation Act of 1965 as amended.
- b. Agricultural Preserve means an area devoted to either agricultural use, recreational use, or open space use as defined in this Resolution or any combination of such uses, and compatible uses as designated by the Board which is consistent with the County General Plan.
- c. Agricultural Use means the use of land for the purpose of producing an agricultural commodity for commercial purposes.
- d. Board means the Board of Supervisors.
- e. Committee means the Open Space Screening Committee.
- f. Compatible Uses mean those uses determined by the Board to be compatible with the agricultural, recreational or open space use of the land within the preserve and subject to contract.
- g. Irrigated Pasture means pastureland receiving 18 inches or more of irrigation water per growing season, 25% of which is received after June 15.

- h. Open Space Use means the use or maintenance of land in such a manner as to preserve its natural characteristics, beauty or openness for the benefit and enjoyment of the public or to provide essential habitat for wildlife.
 - i. Recreational Use means the use of the land by the public with or without charge for any of the following: walking, hiking, camping, picnicking, swimming, boating, fishing, hunting, or other outdoor games or sports for which facilities are provided for public participation.
 - j. Wildlife Habitat means an area of land or water designated by the Board after consultation with and considering the recommendation of the State Department of Fish and Game, as an area of great importance for the protection or enhancement of the wildlife resources of the State.
2. Open Space Screening Committee
- a. Composition: There is established an Open Space Screening Committee consisting of two ranchers and one member of the general public. The County Planning Director, County Assessor and County Farm Advisor shall serve as non-voting ex-officio members.
 - b. Duties and Responsibilities: The Committee shall review all applications for the establishment of an agricultural preserve or the change in boundaries of an already established preserve. The Committee shall recommend to the Board whether or not a contract be executed with the applicant(s). The basis for the recommendation whether or not to execute a contract shall be extracted from this resolution.
 - c. Appointment: The Committee shall be appointed by the Board to serve terms of two (2) years.
3. Application, Application Contents, Processing
- a. Application: Individual property owners may request the creation of agricultural preserves by written application to the County Planning Department. The County shall initiate proceedings to consider the establishment of agricultural preserves in compliance with this Resolution.

The Board on its own may initiate proceedings to declare and establish agricultural preserves within its jurisdiction. This designation establishes the eligibility of all land within the agricultural preserve for use related assessment. This declaration by the Board obligates the Board to enter into contract with any owner of land within the designated agricultural preserve. This procedure shall be initiated by resolution of intention by the Board specifying the lands to be considered for agricultural preserve. Such resolution shall direct the Planning Department to then process the resolution in conformance with this Resolution.

- b. Application Contents: Applications for establishing an agricultural preserve shall be provided by and submitted to the County Planning Department prior to September 1 of each year. Applications shall contain the following information in addition to the completed application form:
- 1) Non-refundable fee of seventy-five dollars (\$75.00)
 - 2) Assessor maps showing property under application
 - 3) Any deeds of trust affecting property under application
 - 4) Legal description of property under application
 - 5) List of all persons with record title/financial interests in property under application.
- c. Application Processing: The following shall uniformly govern the administration of agricultural preserves in the County. The County Planning Department shall receive, file, and process in conformance with this Resolution requests to establish agricultural preserves:
- 1) Within thirty (30) days after filing the applications to establish agricultural preserves the County Planning Department shall submit a report thereon to the County Planning Commission and the Board. The Board may extend the time allowed for an additional period not to exceed thirty (30) days. The report shall include a

statement that the proposed preserve is consistent, or inconsistent, with the County General Plan, and the Board shall make a finding to such effect.

Final action upon the establishment of an agricultural preserve may not be taken by the Board until the report required by this section is received from the Planning Department or until the required thirty (30) days have elapsed and any extension thereof granted by the Board has elapsed.

- 2) Upon the Board's finding as to the County General Plan, the applications shall then be forwarded to the Open Space Screening Committee for review and recommendation.
- 3) Upon receipt of the Committee's recommendation, the Board shall set the matter of establishing agricultural preserves for a public hearing.
- 4) Notice of the public hearing shall be provided to the applicants at least twenty (20) days prior to the hearing and published one (1) time in a newspaper of general circulation throughout the County. Such notice shall include a legal description or an Assessor's Parcel number; a general description of the land proposed to be included within an agricultural preserve; and the time and location of the hearing.
- 5) The Clerk of the Board shall give written notice to any city within the County of the County's intention to consider a contract which includes land within one (1) mile of the city's exterior boundaries. Such written notice shall be given at least thirty (30) days prior to the time the Board of Supervisors intends to consider the execution of any such contract. Written notice of all proposals to establish agricultural preserves shall be given to the Local Agency

Formation Commission at least two (2) weeks prior to the public hearing before the Board.

- 6) If a city, after receipt of the County's notice of public hearing, files with the Local Agency Formation Commission, a resolution protesting the execution of a contract which includes lands within one (1) mile of the exterior boundaries of the city, such Commission will conduct a public hearing on the protest. If the Local Agency Formation Commission, following the hearing, upholds the city's protest upon a finding that the contract is inconsistent with the publicly desirable future use and control of those lands in question, then should the Board execute such a contract, the city shall have the option of not succeeding to the contract upon annexation of the lands to the city. The city shall succeed to all rights, duties, and powers of the County under such contract, unless:

- a) The land being annexed was within one (1) mile of such city at the time that the contract was initially executed;
- b) the city has filed and the Local Agency Formation Commission has approved and upheld a protest to the contract; and
- c) the city states its intent not to succeed in its resolution of intention to annex.

If the city does not exercise its option to succeed, the contract becomes null and void as to the lands actually being annexed on the date of annexation.

Should only a portion of the land under contract be within one (1) mile of the city, the option of the city shall extend only to such part.

- 7) An agricultural preserve shall continue in full effect following annexation, incorporation or disincorporation of land within the preserve. The County or any city

acquiring jurisdiction over land in a preserve by annexation, incorporation or disincorporation shall have all the rights and responsibilities specified in the Act including the right to enlarge, diminish or disestablish an agricultural preserve within its jurisdiction.

- 8) The Board shall conduct a public hearing on the applications for proposed agricultural preserves. The applications shall be acted upon individually allowing for any oral and/or written communication from any member of the public.
- 9) The Board, after considering each application, after receiving the input from the County Planning Department and Open Space Screening Committee; and, after receiving any written and oral communications from the public, shall consider execution of a contract to establish an agricultural preserve with the landowner(s).
- 10) Should the Board desire to approve and execute a contract establishing an agricultural preserve, a resolution shall be adopted prior to execution of the contract. Such resolution shall authorize creation of the agricultural preserve; describe the property under application, and authorize signature of the contract by the Chairperson of the Board first upon signature of the landowner(s).
- 11) Each contract entered into shall be for an initial term of no less than ten (10) years. Each contract shall provide that on the anniversary date of the contract a year shall be added automatically to the initial term unless notice of non-renewal is given as provided in the Act.
- 12) In the event any proposal to disestablish or to alter the boundary of an agricultural preserve will

remove land under contract from such a preserve, notice of the proposed alteration or disestablishment and the date of the hearing shall be furnished by the Board to the owner of the land by certified mail directed to him at his latest address known to the Board. Such notice shall also be furnished by first-class mail to each owner of land in that preserve which has a common boundary with the land to be removed from the preserve.

- c. Contract Administration, Non-Renewal and Cancellation: Contract administration, non-renewal of contracts and cancellation of contracts shall be in conformance with standards set forth in the Act.

4. Criteria For Review

- a. Land Use: The applicant shall be using the land under application for the production of food or fiber which is necessary to maintain the agricultural economy and shall employ a system of ranching or farming which aims at maintaining or increasing crop yield per unit area using normal practices. The property under application must be used to support the agricultural economy or devoted to compatible use as determined by the Board and must have public value as a preserve.
- b. Acreage Minimums: The following minimum acreages shall apply to property under application for establishment of an agricultural preserve:
- 1) Horticultural Cultivation: The minimum area for contract shall be ten (10) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than ten (10) acres.
 - 2) Field Crops or Irrigated Pasture: The minimum area for contract shall be eighty (80) acres. The uses

permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than eighty (80) acres.

- 3) Grazing: That the minimum area for contract shall be one hundred sixty (160) acres. The uses permitted for residential shall be one (1) family dwelling for the use of an owner or manager within the agricultural preserve or a person employed on said land; but not exceeding one (1) dwelling for each parcel of not less than one hundred sixty (160) acres.

That the above acreage limitations shall apply only to the use of the lands in question at the date of signing of the contract. After execution of a contract, the landowner(s) may change the type of crop or agricultural use at the sole discretion of the landowner(s), but subject to the compatible uses as determined by the Board. An agricultural preserve shall consist of one hundred (100) acres, but may consist of two (2) or more parcels if they are contiguous or if they are in common ownership. Upon recommendation of the Committee, the Board, at its discretion, may allow the establishment of an agricultural preserve containing less than the minimum acreages outlined above. In this case, the establishment of a smaller preserve must be necessary due to unique characteristics of the agricultural enterprise and economy in the County.

- c. Compatible Uses: The Board may impose conditions on lands to be placed within preserves to permit and encourage compatible use of the land, particularly public outdoor recreational uses. If an owner of land agrees to permit the use of his land for free public recreation, the Board may indemnify such owner against all claims arising from such public use. The owner's agreement that his land be

used for free, public recreation shall not be construed as an implied dedication to such use. The following uses are determined to be compatible uses within established agricultural preserves. All other uses of land within established agricultural preserves are prohibited.

- 1) Single family dwellings
- 2) General farming, horticulture, commercial livestock, poultry production, warehousing and storage pertinent to the agricultural operation
- 3) Barns, corrals and other outstructures and accessory buildings and uses pertinent to the permitted uses including agricultural processing plants.
- 4) Housing facilities (including mobilehomes) to accommodate only agricultural employees and their families employed by the owner or operator of the premises and provided further that such housing facilities shall be considered accessory to the main building.
- 5) A stand or display for agricultural commodities produced on the premises. Sales of products produced off the premises provided that the sale of such products is incidental and secondary to the sale of agricultural products produced on the premises.
- 6) The drilling for and/or production of hydrocarbon, mineral and thermal production including the installation and use of such equipment, structures and facilities as are necessary.
- 7) Public utility distribution facilities, including structures.
- 8) Private airstrips pertaining to agricultural use of land within the preserve.

- 9) Farm labor centers, including living quarters
- 10) Sand and gravel operations, when incidental to the agricultural use.
- 11) Flood control measures.
- 12) Wildlife and wildlife habitat enhancement and preservation.
- 13) Cemeteries.
- 14) Any other use determined to be a compatible use in all agricultural preserves by the Board after consultation with the Committee and after a public hearing before the Board with ten (10) days published notice.

5. Records

No later than twenty (20) days after the County enters into a contract with a landowner(s), the Clerk of the Board shall record with the County Recorder a copy of the contract together with a reference map showing the location of the agricultural preserve. Whenever an agricultural preserve is established, and so long as it shall be in effect, a map of such agricultural preserve and the resolution under which the preserve was established shall be filed and kept current by the County Recorder. All original contracts shall be maintained and filed in the office of the County Recorder.

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BY THIS CONTRACT, made and entered into this 21st day of November, 1978, by and between the County of Sierra, a political subdivision of the State of California, hereinafter referred to as "County", and Robert W. and Patricia Willis

or the successors thereof, hereinafter referred to as "Owner":

RECITALS:

(1) Owner is the legal owner of certain real property, hereinafter referred to as the subject property, situate in the County of Sierra, State of California; and

(2) The subject property is presently devoted to agricultural and compatible uses; and

(3) The subject property is described in Exhibit "A" which is made part of this contract; and

(4) The subject property is located in an agricultural preserve heretofore established by County by Resolution No. 78-80 which resolution is attached as Exhibit "B" which is made part of this contract; and

(5) Both Owner and County desire to limit the use of subject property to agricultural and compatible uses in order to discourage premature and unnecessary conversion of such land from agricultural uses, recognizing that such land has definite public value as open space, that the preservation of such land in agricultural production constitutes an important physical, social, aesthetic, and economic asset to the County to maintain the agricultural economy of County and the State of California, and that the common interest is served by limiting the geographic impact of development to avoid the disproportionate expense of providing services to scattered development; and

(6) Both Owner and County intend that the Contract is and shall continue to be through its initial term and any extension thereof, an enforceable restriction within the meaning and for the purposes defined in Government Code, Section 65560, and thereby qualify as an enforceable restriction as defined in Revenue and Taxation Code, Section 421 and following.

NOW, THEREFORE, the parties, in consideration of the mutual covenants and conditions set forth herein and the substantial public benefits to be derived therefrom, do hereby agree as follows:

(1) The Contract is made and entered into pursuant to the California Land Conservation Act of 1965 (Chapter 7 of Part 1 of Division 1 of Title 5 of the California Government Code, commencing with Section 51200), hereinafter referred to as the "Act", and to the ordinances, resolutions, orders, and regulations of County for the administration of agricultural preserves, and is subject to all the provisions thereof.

(2) The Contract shall be effective on March 1, 1979, hereinafter referred to as the anniversary date, and shall remain in effect for a period of ten (10) years therefrom. On each anniversary date, one (1) year shall be added automatically to the initial term of the Contract unless notice of nonrenewal is served by Owner at least ninety (90) days prior to the anniversary date or by County at least sixty (60) days prior to the anniversary date as provided in Government Code Section 51245. If either party gives notice of nonrenewal, it is understood and agreed that the Contract shall remain in effect for the unexpired term. A notice of nonrenewal, irrespective of which party gives the notice, shall be recorded by the County.

Upon request of Owner, County may authorize the Owner to serve a notice of nonrenewal on a portion of the subject property. Nonrenewal by the County shall be served on the Agent For Notice.

(3) During the term of the Contract or any renewals thereof, the subject property shall not be used for any purpose other than the production of agricultural commodities and compatible uses as listed in Exhibit "B". Owner shall be limited to such uses even though ordinances, codes or regulations of County authorize different uses. If, however, the ordinances, codes or regulations of County are more restrictive than such uses, the ordinances, codes or regulations shall prevail. Both Owner and County intend that the Contract shall not in any way limit the planning and zoning powers of County.

(4) The Board of Supervisors of County may, from time to time, and during the term of the Contract or any renewal thereof, by resolution add to those uses listed in Paragraph 3 of the Contract; provide, however, said Board shall not eliminate, without the written consent of Owner, a compatible use during the term of the Contract or any renewals thereof unless elimination of such uses has been found by said Board by ordinance, nor by State law, to be required in order to insure public health and safety.

(5) Upon the filing of an action in eminent domain by an agency or person specified in Government Code Section 51295 for the condemnation of the fee title to all the subject property or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing of suit or upon the date of acquisition as to the land condemned or acquired, and the condemning or acquiring agency or persons shall proceed as if the Contract never existed.

Upon the filing of an action in eminent domain by an agency or person specified in Government Code 51295 for the condemnation of the fee title to a portion of the subject property, or upon the acquisition of the fee in lieu of condemnation, the Contract shall be null and void on the date of filing suit or upon the date of acquisition as to the portion of the subject property condemned or acquired and shall be disregarded in the valuation process only as to the land actually taken, unless the remaining portion of the land subject to the Contract will be adversely affected by the take or acquisition in which case the value of that damage shall be computed without regard to the Contract. Under no circumstances shall any of the subject property be removed from the provisions of the Contract that is not actually taken or acquired, except as otherwise provided in the Contract.

In the event a condemnation suit is abandoned in whole or in part or if funds are not provided to acquire the property in lieu of condemnation, Owner agrees to execute a new agreement for all of the property to have been taken or acquired identical to the Contract in effect at the time suit was filed or on the date the land was to have been acquired; provided, however, if a notice of nonrenewal had been given by either party prior to the filing of suit or the date the property was to have been acquired, Owner agrees to execute such a Contract for a term of as long as the Contract would have remained in effect had the condemnation suit or acquisition never taken place.

(6) It is agreed that the consideration for the execution of the Contract is the substantial public benefit to be derived by County from the preservation of land in agricultural or compatible uses and the advantage which will accrue to Owner as a result of the effect on the method of determining the assessed value of the subject property and any reduction thereto due to the imposition of limitations on its use set forth in the Contract. County and Owner shall not receive any payment in consideration of the obligations imposed herein.

(7) The Contract shall run with the land described herein and, upon division, to all parcels created therefrom, and shall be binding upon the heirs, successors and assigns of Owner. The Contract shall be transferred from County to a succeeding City or a County acquiring jurisdiction over all or any portion of subject property. If a City acquires jurisdiction over all or a portion of the subject property by annexation proceedings, the City shall succeed to all rights, duties and powers of County under the Contract; provided, however, that if the subject property or a portion thereof was within one (1) mile of the City at the time the Contract was initially executed and the City protested the execution of the Contract pursuant to Section 51243.5 of the Government Code, the City may state its intent not to succeed to the rights, duties and powers in the resolution of intention to annex. If the City states its intent not to succeed to the rights, duties and powers of County under the Contract, the Contract becomes null and void as to the subject property actually annexed on the date of annexation. If only part of the land under the Contract was within one (1) mile of the City, the Contract shall become null and void only to the extent of that part.

(8) The Contract may be cancelled, as herein provided, as to all or a part of the subject property only upon the petition of Owner to County, and after public hearing has been held and notice thereof given as required by Section 51284 of the Government Code. The Board of Supervisors of County may approve the cancellation only if they find cancellation is not inconsistent with the purposes of the California Land Conservation Act of 1965 and that cancellation is in the public interest. It is understood by the parties hereto that there is no right to cancellation and that the existence of an opportunity for another use of subject property should not be sufficient reason for cancellation of the Contract. The uneconomic character of the existing agricultural or compatible use will be considered only if the subject cultural or compatible use specified in Paragraph 3 or 4 of the Contract. Parties hereto agree that (1) computation of the cancellation valuation, (2) determination, assessment, and payment of the cancellation fee, (3) waiver of payment of all or a portion of the cancellation fee, (4) distribution of the cancellation fee as deferred taxes, (5) recordation of Certificate of Cancellation, and (6) the creation, attachment, and release of any lien created by the imposition of a cancellation fee shall be as provided in Article 5 of the California Land Conservation Act of 1965.

(9) The Contract may be cancelled by mutual agreement of County and Owner without payment of a cancellation fee or public hearings if the Williamson Act is repealed and there is no operative successor legislation.

(10) Any conveyance, contract, or authorization (whether written or oral) by Owner or his successors in interest which would permit use of the subject property contrary to the terms of the Contract or failure to use the property consistent with the provisions herein or any division of the subject property which creates a parcel having less than the minimum acreage specified in Exhibit "B" will be deemed a breach of the Contract and may be voided at the sole option of the Board of Supervisors of County within one (1) year after the date of discovery of such violation by said Board. Such breach may be enforced by County by an action filed in the Superior Court of the County for the purpose of compelling compliance or restraining breach thereof. It is understood and agreed by the parties hereto that the enforcement proceedings provided in the Contract are not exclusive, and both Owner and County may pursue their legal and equitable remedies. Owner agrees to pay to County reasonable attorney's fees and costs of suit together with any other costs necessary for enforcement of the provisions of the Contract.

(11) County may declare the Contract terminated if it (or another substantially similar Contract) is declared invalid or ineffective in any court adjudication accepted by County as final, but no cancellation fee or other penalties shall be assessed against Owner upon such termination.

(12) In the event the subject property is divided, Owner or his successor in interest agrees as a condition of such division to execute a Contract or Contracts so that at all times the subject property is restricted by Contract or Contracts identical to the Contract covering the subject property at the time of such division. Owner agrees that execution of the Contract or Contracts provided for in this paragraph shall be a condition of any division of the subject property. The Owner of any parcel created by the division of the subject property may exercise, independent of any other Owner of a portion of the divided property, any of the rights of Owner executing the Contract to give notice of nonrenewal or to petition for cancellation as provided herein. The effect of any such action by an Owner of a parcel created by a division shall not be imputed to the Owners of the remaining parcels and shall have no effect on the Contracts which apply to the remaining parcels of the divided land.

(13) Owner, upon the request of County, shall provide information relating to Owner's obligation under the Contract in order for County to determine the value for assessment purposes or to determine continued eligibility under the provisions of the Act.

(14) Removal of any of subject property from the agricultural preserve in which the subject property is located shall be equivalent to notice of nonrenewal by County as to the land actually removed from the agricultural preserve. County shall, at least sixty (60) days prior to the next renewal date of the Contract following removal, serve notice of nonrenewal as provided in Paragraph 2 hereof. County shall record the notice of nonrenewal as required by Section 51248; provided, however, that Owner agrees that failure of County to record said notice of nonrenewal shall not invalidate or in any manner affect said notice.

(15) Owner declares, under penalty of perjury, that the persons signing below are the only persons with legal and security interests in the subject property and agrees to indemnify, defend and save harmless the County from any and all claims, suits, or losses caused by prior claims of other owners or security holders. This declaration and hold harmless clause is binding only upon Owner. Signatures of holders of security interests shall only be evidence of notice of the Contract and acceptance by the holders of security interests of the binding restrictions herein.

(16) Owner and holders of security interests designate the following person as the Agent For Notice to receive any and all notices and communication from County during the life of the Contract. Owner will notify County in writing of any change of designated person or change of address for him at the following address: Clerk, Board of Supervisors, County of Sierra, Courthouse, Downieville, California 95936.

AGENT FOR NOTICE: Johnny Williams

MAILING ADDRESS: P.O. Box 127

Sierraville, California

(17) References in the Contract to sections of the Government Code or the Revenue and Taxation Code, and any other reference pertinent to the California Land Conservation Act of 1965, shall include any amendments in effect at the time of execution of the Contract.

(18) The parties to this agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the California Revenue and Taxation Code (§ 107). For all purposes of compliance by County with Section 107.6 of the California Revenue and Taxation Code, this recital shall be deemed full compliance by the County of Sierra. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto.

A taxable possessory interest may be created by this Contract. Such an interest may be subject to property taxation if created; and the party in whom such in interest is vested will be subject to the payment of property taxes levied on such an interest.

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IN WITNESS WHEREOF, the parties hereto have executed the within Contract the day and year first above written.

COUNTY OF SIERRA, a political subdivision of the State of California

OWNER

By: *Risner S. Robinson*
Chairman, Board of Supervisors

Mr. Robert W. Willis
P. O. Box 7367
Long Beach, CA 90815

Approved as to Form:

By: *Lawrence P. [unclear]*
County Counsel

ATTEST:

(Seal)

By: GEORGIE M. PETERMAN
CLERK, BOARD OF SUPERVISORS

HOLDERS OF SECURITY INTEREST

X *Robert Willis*

By: *Barbara Marshall*
Deputy Clerk

EXHIBIT "A"

Assessor's Parcel No.'s. 13-11-94 and 15-010-05

Legal Description:

Parcel 2 as shown on that certain parcel map for Lauren Johnson, filed August 23, 1977 in Book 5 of Maps and Surveys, Page 51, Sierra County Official Records

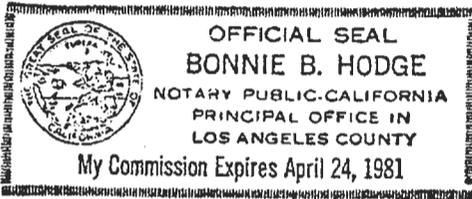
ACREAGE: 51.04

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

ON December 15, 1978 before me, the undersigned, a Notary Public in and for said County and State, personally appeared Robert W. Willis known to me to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same.

WITNESS MY HAND AND OFFICIAL SEAL.

Seal



Bonnie B. Hodge
Notary Public in and for said County and State

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

IN THE MATTER OF)
ESTABLISHING AGRICULTURAL)
PRESERVE AND)
AUTHORIZING EXECUTION OF)
LAND CONSERVATION CONTRACT)

RESOLUTION NO. 78-80

WHEREAS, Robert W. and Patricia Willis, the owners of certain land in the County of Sierra, have requested to have such land designated as an agricultural preserve, and have submitted with such request, a properly executed contract for execution by this Board; and

WHEREAS, a public hearing on such request was duly noticed and held on the 21st day of November 1978, and all interested persons were heard;

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA RESOLVES as follows:

1. The Board finds that the public interest requires the establishment of an agricultural preserve under the Williamson Act comprised of all that real property situate in the County of Sierra designated by the following Assessor's Parcel numbers: 13-11-94 and 15-010-05 consisting of approximately 51.04 acres.

The boundaries of such Assessor's parcel numbers are established as the boundaries of agricultural preserve number 79-2, which is hereby established and so designated.

2. The terms of Resolution No. 77-3 of the Board, including but not limited to those pertaining to minimum acreages and compatible uses are incorporated by reference as if set forth verbatim herein.

3. The Chairman of the Board is authorized to execute Land Conservation Contract No. 78-65.

4. The Clerk of the Board is directed to record with the County Recorder, a copy of such contract and exhibits thereto not later than 20 days after the date of execution of such contract.

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RESOLUTION NO. 78-80, PAGE TWO

Adopted by the Board of Supervisors of the County of Sierra on the 21st day of November, 1978 by the following vote:

AYES: Supervisors Schofield, Wilmoth, Filippini, Robinson and Woods

NOES:

ABSTAINED:

ABSENT:

Robinson S. Robinson
Chairman, Board of Supervisors

Approved as to Form:

[Signature]
County Counsel
11/28/78

Attest:

(Seal)

Georgie M. Peterman
CLERK, BOARD OF SUPERVISORS

By: Barbara Marshall
Deputy Clerk

65726

OFFICIAL RECORDS
SIERRA COUNTY, CALIF.
Recording Requested by
Dept. of Planning
DATE 1-10-79 TIME 1:00
VOL. 80 PAGE 507
GEORGIE M. PETERMAN
COUNTY RECORDER

FEE 1/10 DEPUTY [Signature]

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

ATTEST: 1-8-79
Georgie M. Peterman
COUNTY CLERK AND EX-OFFICIO CLERK OF THE BOARD OF SUPERVISORS IN AND FOR SIERRA CO., CALIFORNIA
BY Barbara Marshall DEPUTY

SIERRA COUNTY

Office of the Assessor
P.O. Box 8
Downieville, California 95936
530-289-3283
Fax 530-289-2801



William G. Copren
Assessor

November 11, 2004

Mary E. Moreau
P.O. Box 296
Sierraville, CA 9612

Re: Assessor's Parcel Numbers 0131100940 & 0150100050

Dear Ms. Moreau:

Enclosed is the information that you requested regarding your property located in Sierraville. You will note the minimum acreage requirement for Williamson Act contract is 80 acres for field crops or irrigated pasture. The minimum acreage is reduced to 10 acres when the property is used for horticultural cultivation.

As an alternative, our understanding is that you can satisfy the minimum acreage provision by entering into a joint management plan with an adjoining property. This arrangement, however, may limit future development options such as the construction of a single family residence on your property.

The Department of Conservation has recently enacted more restrictive rules governing the uses of property subject to Williamson Act contracts. They are also becoming more proactive in local enforcement of these rules.

I hope you find this information helpful.

Sincerely,

Donald Iversen
Appraiser

Heather Foster

to memoreau@att.net

Fri, Jan 24, 14 5:18 PM

Williamson Act Contract

Hi Mary,

I spoke to the Assessor's office and also reviewed the records in my office and it looks like your Williamson Act contract is still a valid contract.

Have a weekend,

Heather Foster
Sierra County
Clerk-Recorder/Registrar of Voters
530-289-3295

B. Local Government's Implementation of the Williamson Act Should Not Undermine the Landowners' Contractual Rights

A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law. In *County of Marin v. Assessment Appeals Board of Marin County*,⁹⁵ the court applied general contract law to interpretation of a contract under the Williamson Act, including the maxims that "a contract entered into for the mutual benefit of the parties is to be interpreted so as to give effect to the main purpose of the contract and not to defeat the mutual objectives of the parties," and that "the court shall avoid an interpretation which will make a contract extraordinary, harsh, unjust, inequitable, or which would result in an absurdity." The court rejected the appellants' argument that the contract should be interpreted in a manner that would unilaterally deny the landowner the tax benefit secured by the contract while keeping the landowners bound by the Williamson Act's restrictions, concluding that "[i]t goes without saying that such result would be totally inequitable."⁹⁶

Under this rationale, it would be "totally inequitable" for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve. Some local agencies, and the Department of Conservation, have asserted that the Williamson Act is a regulatory tool and may be used to adversely affect a landowner's rights under the contract if the local agency can show its action was a reasonable exercise of its police power. This attitude ignores the fundamental importance of contracts to the Williamson Act:

...it is important to note that the Land Conservation Act's mechanisms are wholly contractual. Although a city or county could through exercise of its police power bind all purchasers by zoning the land for "agricultural and compatible uses," the Land Conservation Act does not draw on that source of power but rather relies solely on the power of local government to make "contracts."⁹⁷



State of California • Natural Resources Agency
Department of Conservation
Division of Land Resource Protection
801 K Street • MS 14-15
Sacramento, CA 95814
(916) 324-0850 • FAX (916) 327-3430

Edmund G. Brown Jr., *Governor*
John M. Lowrie, *Assistant Director*

April 5, 2016

VIA EMAIL: MEMOREAU@ATT.NET

Ms. Mary Moreau
PO Box 296
Sierraville, CA 96126

Dear Ms. Moreau:

APPROPRIATE METHOD FOR A COUNTY TO REMOVE LAND FROM A LAND CONSERVATION (WILLIAMSON) ACT CONTRACT

Thank you for contacting the Department of Conservation (Department) regarding the appropriate method for a county to remove land from a Land Conservation (Williamson) Act contract. You stated in your letter dated March 10, 2016, that in 2004 you purchased a small ranch (APN's 013-110-094-0 and 015-010-005-0) consisting of 51.04-acres in Sierra County (County) that was under Williamson Act Contract No. 78-65. After your purchase, the Assessor at the time (Mr. Copren), immediately canceled your Williamson Act tax benefits while your land remained under contract. When you asked the County why the benefits had been removed, they sent a letter stating that "the minimum acreage requirement for Williamson Act contract is 80-acres for field crops or irrigated pasture."¹ You state that the County never sent any type of notification, other than the letter, that would indicate that a notice of nonrenewal had been recorded for your property, which would have allowed the tax benefits to steadily increase over a period of nine years.² Instead the tax benefits were unilaterally eliminated. Per multiple discussions with you regarding this issue, you stated that you originally accepted the letter from the County to be correct, and were given no other recourse from the County.³

In reviewing Sierra County Resolution No. 77-3, which allows the Board of Supervisors to approve smaller than average agricultural preserves, it appears that the letter the County sent you was incorrect. Sierra County Resolution No. 77-3 was incorporated into your contract, along with language that recognized the property as being only 51.04-acres in size.⁴ You have stated in conversations with the Department that once you discovered the County was incorrect you started asking questions, which eventually led you to calling the Department for assistance in 2015.⁵

You also indicated in your letter that after several discussions with the current Assessor (Ms. Marshall), the County reinstated your full tax benefits for the 2015-2016 tax year, indicating that

¹ Donald Iverson, Appraiser, "Re: Assessor's Parcel Numbers 0131100940 & 0150100050", letter, November 11, 2004.

² Government Code Section 51245

³ Comments made during various phone calls (July 2, 2015 – February 26, 2016) and during a meeting between Mary Moreau and Meri Meraz on March 4, 2016.

⁴ Sierra County California Land Conservation Contract No. 78-65.

⁵ Comments made ... (see footnote 3).

your contract was still active and that a notice of nonrenewal had never been served on your property. However, a period of eleven years had passed since the County's initial elimination of the Williamson Act tax benefits and the County had overcharged you \$28,410.26 in taxes.

A county has limited authority on removing land from contract without consent from the landowner. The first method available is through a notice of nonrenewal, which allows the taxes to increase over a period of nine years until they are equivalent to current tax rates and the contract terminates. The statute requirements for a Notice of Nonrenewal (Government Code section 51245) are as follows:

If either the landowner or the city or county desires in any year not to renew the contract, that party shall serve written notice of nonrenewal of the contract upon the other party in advance of the annual renewal date of the contract. Unless such written notice is served by the landowner at least 90 days prior to the renewal date or by the city or county at least 60 days prior to the renewal date, the contract shall be considered renewed as provided in Section 51244 or Section 51244.5.

Upon receipt by the owner of a notice from the county or city of nonrenewal, the owner may make a written protest of the notice of nonrenewal. The county or city may, at any time prior to the renewal date, withdraw the notice of nonrenewal. Upon request by the owner, the board or council may authorize the owner to serve a notice of nonrenewal on a portion of the land under a contract.

Within 30 days of the receipt of a notice of nonrenewal from a landowner, the service of a notice of nonrenewal upon a landowner, or the withdrawal of a notice of nonrenewal, the city or county shall deliver a copy of the notice or a notice of withdrawal of nonrenewal to the Director of Conservation.

No later than 20 days after a city or county receives a notice of nonrenewal from a landowner, serves a notice of nonrenewal upon a landowner, or withdraws a notice of nonrenewal, the clerk of the board or council, as the case may be, shall record with the county recorder a copy of the notice of nonrenewal or notice of withdrawal of nonrenewal.

The second method available is through the material breach procedures, which occur under very specific circumstances for commercial, industrial or residential building(s), exceeding 2,500 square feet that are not permissible under the Land Conservation Act, contract, local uniform rules or ordinances, and which were permitted or built after January 1, 2004. Termination of the contract is only one option. However, even under the material breach procedures a county must notify the landowner that such proceedings are to take place and hold a public hearing.⁶ Based on the County's reasoning in their letter, this situation does not seem to apply.

Your letter also requested information on the public hearing requirements to remove land from contract. However, only a landowner may initiate cancellation of a land conservation contract, and the Department has no record of such a cancellation petition request from the County.⁷

⁶ Government Code section 51250

⁷ Government Code sections 51280 through 51287.

Ms. Mary Moreau
April 5, 2016
Page 3

To clarify, there is no provision in the Act which allows a county to remove a land conservation contract, or tax benefits from contracted land, without notifying the landowner through the nonrenewal process or through the material breach process outlined in the statute. Any other process used would be considered a circumvention of the statute and in violation of the Land Conservation Act.

Per your request, Government Code sections 51237.5 and 51284 are enclosed. If you have any questions concerning our comments please contact Meri Meraz, Associate Environmental Planner, at (916) 445-9411 or mmeraz@conservation.ca.gov.

Sincerely,



Molly A Penberth, Manager
Division of Land Resource Protection
Conservation Support Unit

Enclosures: Government Code sections 51237.5 and 51284

cc: Laura Marshall, Sierra County Assessor
Sierra County Board of Supervisors
Sierra County Planning Department

§ 51237.5. Filing annual map

On or before the first day of September of each year, each city or county in which any agricultural preserve is located shall file with the Director of Conservation a map of each city or county and designate thereon all agricultural preserves in existence at the end of the preceding fiscal year.

§ 51284. Public hearing; Notice and publication

No contract may be canceled until after the city or county has given notice of, and has held, a public hearing on the matter. Notice of the hearing shall be published pursuant to Section 6061 and shall be mailed to every owner of land under contract, any portion of which is situated within one mile of the exterior boundary of the land upon which the contract is proposed to be canceled. In addition, at least 10 working days prior to the hearing, a notice of the hearing and a copy of the landowner's petition shall be mailed to the Director of Conservation. Within 30 days of the tentative cancellation of the contract, the city or county shall publish a notice of its decision, including the date, time, and place of the public hearing, a general explanation of the decision, the findings made pursuant to Section 51282, and a general description, in text or by diagram, of the land under contract, as a display advertisement of at least one-eighth page in at least one newspaper of general circulation within the city or county. In addition, within 30 days of the tentative cancellation of the contract, the city or county shall deliver a copy of the published notice of the decision, as described above, to the Director of Conservation. The publication shall be for informational purposes only, and shall create no right, standing, or duty that would otherwise not exist with regard to the cancellation proceedings.

APN: 013-110-094-0

YEAR	PROP. 13 VALUE	TAXES PAID	RESTRICTED VALUE	TAX RATE	WILL. ACT TAXES	OVERPAID
2004 supplemental	\$ 215,000.00	\$ 1,086.12	\$ 50,579.00	0.01065	\$ 495.87	\$ 590.25
2004-05	\$ 215,000.00	\$ 1,932.18	\$ 50,579.00	0.01065	\$ 538.67	\$ 1,393.51
2005-05	\$ 219,300.00	\$ 2,326.76	\$ 77,092.00	0.01061	\$ 817.95	\$ 1,508.81
2006-06	\$ 223,686.00	\$ 2,355.40	\$ 80,141.00	0.01061	\$ 850.30	\$ 1,505.10
2007-08	\$ 228,159.00	\$ 2,281.55	\$ 80,232.00	0.01053	\$ 844.84	\$ 1,436.71
2008-09	\$ 232,722.00	\$ 2,445.90	\$ 80,251.00	0.01052	\$ 844.24	\$ 1,601.66
2009-10	\$ 237,376.00	\$ 2,373.76	\$ 80,260.00	0.01051	\$ 843.53	\$ 1,530.23
2010-11	\$ 236,813.00	\$ 2,368.13	\$ 72,966.00	0.01051	\$ 766.87	\$ 1,601.26
2011-12	\$ 238,596.00	\$ 2,507.64	\$ 80,260.00	0.01051	\$ 843.53	\$ 1,664.11
2012-13	\$ 243,367.00	\$ 2,557.78	\$ 82,947.00	0.01051	\$ 871.77	\$ 1,686.01
2013-14	\$ 248,234.00	\$ 2,608.92	\$ 94,758.00	0.01051	\$ 995.91	\$ 1,613.01
2014-15	\$ 249,360.00	\$ 2,620.76	\$ 103,334.00	0.01051	\$ 1,086.04	\$ 1,534.72
2015-16	\$ 135,259.00	\$ 1,352.58	\$ 135,259.00		\$ 1,352.58	
		\$ -			\$ -	
APN: 015-010-005-0		\$ -			\$ -	

2004 supplemental	\$ 85,000.00	\$ 690.50	\$ 17,429.00	0.01065	\$ 170.87	\$ 519.63
2004-05	\$ 85,000.00	\$ 515.26	\$ 17,429.00	0.01065	\$ 185.62	\$ 329.64
2005-06	\$ 86,700.00	\$ 919.88	\$ 20,589.00	0.01061	\$ 218.45	\$ 701.43
2006-07	\$ 88,434.00	\$ 931.20	\$ 21,376.00	0.01061	\$ 226.80	\$ 704.40
2007-08	\$ 90,202.00	\$ 902.02	\$ 21,400.00	0.01053	\$ 225.34	\$ 676.68
2008-09	\$ 92,006.00	\$ 966.98	\$ 21,405.00	0.01052	\$ 225.18	\$ 741.80
2009-10	\$ 93,846.00	\$ 938.46	\$ 21,408.00	0.01051	\$ 225.00	\$ 713.46
2010-11	\$ 93,623.00	\$ 936.22	\$ 19,462.00	0.01051	\$ 204.55	\$ 731.67
2011-12	\$ 94,327.00	\$ 991.36	\$ 21,408.00	0.01051	\$ 225.00	\$ 766.36
2012-13	\$ 96,213.00	\$ 1,011.18	\$ 22,125.00	0.01051	\$ 232.53	\$ 778.65
2013-14	\$ 98,137.00	\$ 1,031.40	\$ 25,275.00	0.01051	\$ 265.64	\$ 765.76
2014-15	\$ 98,582.00	\$ 1,036.08	\$ 27,562.00	0.01051	\$ 289.68	\$ 746.40
2015-16	\$ 36,078.00	\$ 360.77	\$ 36,078.00		\$ 360.77	\$ -
					\$ -	\$ 25,841.26
		\$ 40,048.79			\$ 14,207.53	\$ 25,841.26

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PROPERTY TAXES LAW GUIDE –
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REVENUE AND TAXATION CODE

Property Taxation

PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1. GENERAL REQUIREMENTS

SECTION 402.1

402.1. **Land use restrictions.** (a) In the assessment of land, the assessor shall consider the effect upon value of any enforceable restrictions to which the use of the land may be subjected. These restrictions shall include, but are not limited to, all of the following:

(1) Zoning.

(2) Recorded contracts with governmental agencies other than those provided in Sections 422, 422.5, and 422.7.

(3) Permit authority of, and permits issued by, governmental agencies exercising land use powers concurrently with local governments, including the California Coastal Commission and regional coastal commissions, the San Francisco Bay Conservation and Development Commission, and the Tahoe Regional Planning Agency.

(4) Development controls of a local government in accordance with any local coastal program certified pursuant to Division 20 (commencing with Section 30000) of the Public Resources Code.

(5) Development controls of a local government in accordance with a local protection program, or any component thereof, certified pursuant to Division 19 (commencing with Section 29000) of the Public Resources Code.

(6) Environmental constraints applied to the use of land pursuant to provisions of statutes.

(7) Hazardous waste land use restriction pursuant to Section [▲25226](#) of the Health and Safety Code.

(8) (A) A recorded conservation, trail, or scenic easement, as described in Section 815.1 of the Civil Code, that is granted in favor of a public agency, or in favor of a nonprofit corporation organized pursuant to Section 501(c)(3) of the Internal Revenue Code that has as its primary purpose the preservation, protection, or enhancement of land in its natural, scenic, historical, agricultural, forested, or open-space condition or use.

(B) A recorded greenway easement, as described in Section 816.52 of the Civil Code, that is granted in favor of a public agency, or in favor of a nonprofit corporation organized pursuant to Section 501(c)(3) of the Internal Revenue Code that has as its primary purpose the developing and preserving of greenways.

(9) A solar-use easement pursuant to Chapter 6.9 (commencing with Section 51190) of Part 1 of Division 1 of Title 5 of the Government Code.

(10) A contract where the following apply:

(A) The contract is with a nonprofit corporation organized pursuant to Section 501(c)(3) of the Internal Revenue Code that has received a welfare exemption under Section 214.15 for properties intended to be sold to low-income families who participate in a special no-interest loan program.

(B) The contract restricts the use of the land for at least 30 years to owner-occupied housing available at affordable housing cost in accordance with Section 50052.5 of the Health and Safety Code.

(C) The contract includes a deed of trust on the property in favor of the nonprofit corporation to ensure compliance with the terms of the program, which has no value unless the owner fails to comply with the covenants and restrictions of the terms of the home sale.

(D) The local housing authority or an equivalent agency, or, if none exists, the city attorney or county counsel, has made a finding that the long-term deed restrictions in the contract serve a public purpose.

(E) The contract is recorded and provided to the assessor.

(b) There is a rebuttable presumption that restrictions will not be removed or substantially modified in the predictable future and that they will substantially equate the value of the land to the value attributable to the legally permissible use or uses.

(c) Grounds for rebutting the presumption may include, but are not necessarily limited to, the past history of like use restrictions in the jurisdiction in question and the similarity of sales prices for restricted and unrestricted land. The possible expiration of a restriction at a time certain shall not be conclusive evidence of the future removal or modification of the restriction unless there is no opportunity or likelihood of the continuation or renewal of the restriction, or unless a necessary party to the restriction has indicated an intent to permit its expiration at that time.

(d) In assessing land with respect to which the presumption is unrebutted, the assessor shall not consider sales of otherwise comparable land not similarly restricted as to use as indicative of value of land under restriction, unless the restrictions have a demonstrably minimal effect upon value.

(e) In assessing land under an enforceable use restriction wherein the presumption of no predictable removal or substantial modification of the restriction has been rebutted, but where the restriction nevertheless retains some future life and has some effect on present value, the assessor may consider, in addition to all other legally permissible information, representative sales of comparable lands that are not under restriction but upon which natural limitations have substantially the same effect as restrictions.

(f) For the purposes of this section the following definitions apply:

(1) "Comparable lands" are lands that are similar to the land being valued in respect to legally permissible uses and physical attributes.

(2) "Representative sales information" is information from sales of a sufficient number of comparable lands to give an accurate indication of the full cash value of the land being valued.

(g) It is hereby declared that the purpose and intent of the Legislature in enacting this section is to provide for a method of determining whether a sufficient amount of representative sales information is available for land under use restriction ▲ to ensure the accurate assessment of that land. It is also hereby declared that the further purpose and intent of the Legislature in enacting this section and Section 1630 is to avoid an assessment policy which, in the absence of special circumstances, considers uses for land that legally are not available to the owner and not contemplated by government, and that these sections are necessary to implement the public policy of encouraging and maintaining effective land use planning. This statute shall not be construed as requiring the assessment of any land at a value less than as required by Section 401 or as prohibiting the use of representative comparable sales information on land under similar restrictions when this information is available.

History.—Added by Stats. 1966, Ch. 147 (AB 80), (First Extra Session), in effect October 6, 1966. Stats. 1974, Ch. 857 (AB 4107), in effect January 1, 1975, substituted the second sentence of the first paragraph for the former second sentence; established the former third sentence of the first paragraph as the second paragraph; added the sixth paragraph; and deleted "local" after "contemplated by" in the second sentence of the seventh paragraph. Stats. 1976, Ch. 1330 (SB 1277), in effect January 1, 1977, added subsection (d) and relettered the former subsection (d) as subsection (e) in the second sentence of the first paragraph. Stats. 1977, Ch. 1155 (AB 1717), in effect January 1, 1978 capitalized "Coastal" and "Commission" and removed the "s" from "Commissions", and added "and regional coastal commissions" in subdivision (c). Also added subdivision (e) and substituted "constraints" for "contraints" in subdivision (f). Substituted "with respect to which" for "where" in the fourth paragraph and added "which are" after "comparable land" in the fifth paragraph. Stats. 1989, Ch. 906 (AB 816), in effect January 1, 1990, added subdivision letters (a), (b), (c), (d), (e), (f) and (g); substituted "these" for "such" and added "all of the following" after "are not limited to", in the second sentence of, and substituted paragraph numerals (1), (2), (3), (4), (5) and (6) for former letters (a), (b), (c), (d), (e) and (f) in subdivision (a); substituted "Zoning." for "zoning;" in paragraph (1) of subdivision (a); substituted "Recorded" for "recorded" and replaced semi-colon with a period in paragraph (2) of subdivision (a); substituted "Permit" for "permit" and replaced semicolon with a period in paragraph (3) of subdivision (a); substituted "Development" for "development" and replaced semi-colon with a period in paragraphs (4) and (5) of subdivision (a); deleted "and" before "(6)" in paragraph (5) of subdivision (a); substituted "Environmental" for "environmental" in paragraph (6) of subdivision (a); added paragraph (7) to subdivision (a); added "the following definitions apply" after "section" in subdivision (f); renumbered former paragraphs (a) and (b) as (1) and (2) in subdivision (f); deleted "of the Revenue and Taxation Code" after "Section 1630", deleted "of this code" after "Section 401", and substituted "this" for "such" in subdivision (g). Stats. 1993, Ch. 1002 (AB 99), in effect January 1, 1994, added a comma after "limited to" in the second sentence of subdivision (a); substituted "(1)", "(2)", "(3)", "(4)", "(5)", "(6)" and "(7)" for "1.", "2.", "3.", "4.", "5.", "6.", and "7." in, and added paragraph (8) to, subdivision (a); substituted "lands that" for "land which" in subdivision (e), substituted "that" for "which" in paragraph (1) of subdivision (f); and substituted "that" for "such" after "assessment of" in the first sentence and substituted "that" for "which" after "land" in the second sentence of subdivision (g). Stats. 2002, Ch. 616 (SB 1864), in effect January 1, 2003, substituted "These" for "Those" before "restrictions shall include" and substituted "limited to," for "limited, to" after "but are not" in the first sentence of subdivision (a), and substituted "Sections 422 and 422.5" for "Section 422" after "those provided in" in the first sentence of paragraph (2) therein. Stats. 2011, Ch. 596 (SB 618), in effect January 1, 2012, added paragraph (9) to subdivision (a). Stats. 2013, Ch. 406 (AB 551), in effect January 1, 2014, substituted "422, 422.5, and 422.7" for "422 and 422.5" after "in Sections" in the first sentence of paragraph (2) of subdivision (a) and substituted "This statute shall not" for "Nothing in this statute shall" before "be construed" in the third sentence of subdivision (g). Stats. 2015, Ch. 698 (AB 668), in effect January 1, 2016, substituted "Section 25226" for "Section 25240" after "pursuant to" in the first sentence of paragraph (7), designated the first paragraph of paragraph (8) as subparagraph (A) and added subparagraph (B) thereto, and

added paragraph (10) to subdivision (a); and deleted "in order" after "use restriction" in the first sentence of subdivision (g).

Note.—Section 2 of Stats. 1974, Ch. 857, p. 1825, provided that it is the intent of the Legislature in amending the section to clarify the status of recently enacted legislation with respect to the section and not to make a substantive change therein.

Construction.—The effect of the rebuttable presumption is to place upon the assessor the burden of proving the impermanence of the zoning restriction. To overcome the presumption the assessor must show by a preponderance of the evidence that the restriction will be lifted in the predictable future. *Meyers v. Alameda County*, 70 Cal.App.3d 799. For property zoned for agricultural use, in order to rebut the presumption, the assessor was required to show that the agricultural use restriction on the land would be lifted in the predictable future, and such did not occur where the property owner had asked the city to designate the property as agricultural preserve under the Williamson Act, he manifested no intent to have his property rezoned from agricultural use, and his property was entitled to agricultural preserve status. *Borel v. Contra Costa County*, 220 Cal.App.3d 521. In determining the fair market value of property, an assessor is only required to consider governmentally imposed land restrictions. The legislative purpose of this section is to allow an assessor to consider restrictions necessary to implement the public policy of encouraging and maintaining effective land use planning. Thus, the assessor properly refused to consider deed restrictions placed on a parcel of land when determining the value of the property where such restrictions were for the benefit of the seller, involved no public policy regarding land use planning, and in no way benefited the public. *Carlson v. Assessment Appeals Board No. 1*, 167 Cal.App.3d 1004. Rate protection provisions in a cable television franchise agreement are enforceable restrictions within the meaning of this section, which expressly states that its listed restrictions are not exclusive. *CAT Partnership v. Santa Cruz County*, 63 Cal.App.4th 1071.

The existence of a specific governmental enforcement order is not a prerequisite to a taxpayer's showing that land is subject to restrictions imposed by government that affect its value. Restrictions can be "imposed by government" by any of the methods mentioned in this section. The intent of the section is to consider what limitations apply to the property, whether or not such limitations produced immediate enforcement. Thus, regardless of whether the performance of cleanup projects ultimately benefits the surface landowner, annual environmental remediation costs incurred by the holder of an oil and gas lease in the property must be considered as necessary operation expenses because they are required by law. *Dominguez Energy, L.P. v. Los Angeles County*, 56 Cal.App.4th 839.

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REVENUE AND TAXATION CODE

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PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1.5. VALUATION OF OPEN-SPACE LAND SUBJECT TO AN ENFORCEABLE RESTRICTION* SECTION 422

422. Enforceable restriction defined. For the purposes of this article and within the meaning of Section 8 of Article XIII of the Constitution, open-space land is "enforceably restricted" if it is subject to any of the following:

- (a) A contract;
- (b) An agreement;
- (c) A scenic restriction entered into prior to January 1, 1975;
- (d) An open-space easement; or
- (e) A wildlife habitat contract.

For the purposes of this article no restriction upon the use of land other than those enumerated in this section shall be considered to be an enforceable restriction.

History.—Added by Stats. 1969, p. 1703, operative March 1, 1970. Stats. 1973, Ch. 1165, p. 2425, in effect January 1, 1974, added subsection (e). Stats. 1974, Ch. 1003, p. 2160, in effect January 1, 1975, added the balance of subsection (c) after "restriction". Stats. 1975, Ch. 224, p. 603, in effect January 1, 1976, substituted "Section 8 of Article XIII" for "Article XXVIII", deleted "State" before "Constitution", and substituted "open-space land is 'enforceably restricted' if it is subject to" for "'enforceable restriction'" in the first sentence of the first paragraph.

Note.—Stats. 1971, p. 1446, in effect August 24, 1971, provided:

Section 1. A contract which at the time of its execution contained any or all of the requirements contained in this section shall be deemed to provide an enforceable restriction for purposes of Section 422 of the Revenue and Taxation Code and shall be entitled to assessment under Section 423, 423.5 or 429 of such code, provided that such contract otherwise conforms to the statutory requirements of the California Land Conservation Act of 1965, as contained in Chapter 7 (commencing with Section 51200) of Part 1 of Division 1 of Title 5 of the Government Code.

(a) If such contract provides for its nullification upon the filing of a condemnation of an interest in all or any part of the property subject to the contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance interpreting such provision, in the case of a condemnation of less than a fee interest, to mean the nullification operates for purposes of establishing value for condemnation

purposes but that any termination of the contract is to be pursuant to Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(b) If such contract provides that the remaining portion of land after an action or acquisition by condemnation is determined by the board of supervisors of the county or city council of the city having jurisdiction over the land subject to the contract to be impaired to such extent as to make it unsuitable for those uses legally available to the owner under terms of his contract and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contracts passes an ordinance stating that in administering such portion of a contract it will apply Article 5 (commencing with Section 51280) of Chapter 7 of Part 1 of Division 1 of Title 5 of the Government Code; or

(c) If such contract provides for any waiver of a cancellation payment provided that such waiver is in the best interest of the program to conserve agricultural land and the board of supervisors of the county or city council of the city having jurisdiction over the land subject to such contract passes an ordinance stating that in administering such portion of a contract, it will apply subdivision (c) of Section 51283 of the Government Code.

Note.—Stats. 1971, p. 23, in effect March 25, 1971, provided:

Section 1. Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1971–1972 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed or accepted and recorded on or before May 15, 1971; provided, that prior to 5 o'clock p.m. on March 1, 1971, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Note.—Stats. 1971, p. 258, in effect June 25, 1971, contained substantially identical provisions.

Note.—Stats. 1972, p. 866, in effect July 28, 1972, provided:

Notwithstanding any other provision of law to the contrary, the assessment procedures specified under Sections 423 and 423.5 of the Revenue and Taxation Code shall be effective with respect to land subject to taxation for the 1972–1973 fiscal year, if such land is subject to an instrument meeting the requirements of Section 422 of the Revenue and Taxation Code and such instrument is signed and recorded on or before May 25, 1972; provided, that prior to 5 o'clock p.m. on March 1, 1972, either the land which is subject to a contract was included in a proposal to establish an agricultural preserve submitted to the planning commission or planning department or the matter of accepting an open-space easement or scenic restriction had been referred to such commission or department.

Generally.—Agreements concluded under the Land Conservation Act of 1965 will not be invalid under later amendments to the act if the restrictive conditions are substantially similar to the amended provisions. *Marin County v. Assessment Appeals Board*, 64 Cal.App.3d 319.

* Stats. 1969, p. 1930, in effect November 10, 1969, repealed Section 4 of Stats. 1967, p. 3651, which made Article 1.5 operative only until the 61st day following adjournment of the Regular Session of the 1970 Legislature.

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PART 2. ASSESSMENT

CHAPTER 3. ASSESSMENT GENERALLY

ARTICLE 1.5. VALUATION OF OPEN-SPACE LAND SUBJECT TO AN ENFORCEABLE RESTRICTION* SECTION 423

423. Factors to be considered in valuation. Except as provided in Sections 423.7 and 423.8, when valuing enforceably restricted open-space land, other than land used for the production of timber for commercial purposes, the county assessor shall not consider sales data on lands, whether or not enforceably restricted, but shall value these lands by the capitalization of income method in the following manner:

(a) The annual income to be capitalized shall be determined as follows:

(1) Where sufficient rental information is available the income shall be the fair rent which can be imputed to the land being valued based upon rent actually received for the land by the owner and upon typical rentals received in the area for similar land in similar use, where the owner pays the property tax. Any cash rent or its equivalent considered in determining the fair rent of the land shall be the amount for which comparable lands have been rented, determined by average rents paid to owners as evidenced by typical land leases in the area, giving recognition to the terms and conditions of the leases and the uses permitted within the leases and within the enforceable restrictions imposed.

(2) Where sufficient rental information is not available, the income shall be that which the land being valued reasonably can be expected to yield under prudent management and subject to applicable provisions under which the land is enforceably restricted. There shall be a rebuttable presumption that "prudent management" does not include use of the land for a recreational use, as defined in subdivision (n) of Section 51201 of the Government Code, unless the land is actually devoted to that use.

(3) Notwithstanding any other provision herein, if the parties to an instrument which enforceably restricts the land stipulate therein an amount which constitutes the minimum annual income per acre to be capitalized, then the income to be capitalized shall not be less than the amount so stipulated.

For the purposes of this section, income shall be determined in accordance with rules and regulations issued by the board and with this section and shall be the difference between revenue and expenditures. Revenue shall be the amount of money or money's worth, including any cash rent or its

equivalent, which the land can be expected to yield to an owner-operator annually on the average from any use of the land permitted under the terms by which the land is enforceably restricted, including, but not limited to, that from the production of salt and from typical crops grown in the area during a typical rotation period, as evidenced by historic cropping patterns and agricultural commodities grown. When the land is planted to fruit-bearing or nut-bearing trees, vines, bushes, or perennial plants, the revenue shall not be less than the land would be expected to yield to an owner-operator from other typical crops grown in the area during a typical rotation period, as evidenced by historic cropping patterns and agricultural commodities grown. Proceeds from the sale of the land being valued shall not be included in the revenue from the land.

Expenditures shall be any outlay or average annual allocation of money or money's worth that has been charged against the revenue received during the period used in computing that revenue. Those expenditures to be charged against revenue shall be only those that are ordinary and necessary in the production and maintenance of the revenue for that period. Expenditures shall not include depletion charges, debt retirement, interest on funds invested in the land, interest on funds invested in trees and vines valued as land as provided by Section 429, property taxes, corporation income taxes, or corporation franchise taxes based on income. When the income used is from operating the land being valued or from operating comparable land, amounts shall be excluded from the income to provide a fair return on capital investment in operating assets other than the land, to amortize depreciable property, and to fairly compensate the owner-operator for his operating and managing services.

(b) The capitalization rate to be used in valuing land pursuant to this article shall not be derived from sales data and shall be the sum of the following components:

(1) An interest component to be determined by the board and announced no later than October 1 of the year preceding the assessment year, which is the arithmetic mean, rounded to the nearest 1/4 percent, of the yield rate for long-term United States government bonds, as most recently published by the Federal Reserve Board as of September 1, and the corresponding yield rates for those bonds, as most recently published by the Federal Reserve Board as of each September 1 immediately prior to each of the four immediately preceding assessment years.

(2) A risk component that shall be a percentage determined on the basis of the location and characteristics of the land, the crops to be grown thereon and the provisions of any lease or rental agreement to which the land is subject.

(3) A component for property taxes that shall be a percentage equal to the estimated total tax rate applicable to the land for the assessment year times the assessment ratio. The estimated total tax rate shall be the cumulative rates used to compute the state's reimbursement of local governments for revenues lost on account of homeowners' property tax exemptions in the tax rate area in which the enforceably restricted land is situated.

(4) A component for amortization of any investment in perennials over their estimated economic life when the total income from land and perennials other than timber exceeds the yield from other typical crops grown in the area.

(c) The value of the land shall be the quotient for the income determined as provided in subdivision (a) divided by the capitalization rate determined as provided in subdivision (b).

(d) Unless a party to an instrument which creates an enforceable restriction expressly prohibits such a valuation, the valuation resulting from the capitalization of income method described in this section shall not exceed the lesser of either the valuation that would have resulted by calculation under

Section 110, or the valuation that would have resulted by calculation under Section 110.1, as though the property was not subject to an enforceable restriction in the base year.

In determining the 1975 base year value under Article XIII A of the California Constitution for any parcel for comparison, the county may charge a contractholder a fee limited to the reasonable costs of the determination not to exceed twenty dollars (\$20) per parcel.

(e) If the parties to an instrument that creates an enforceable restriction expressly so provide therein, the assessor shall assess those improvements that contribute to the income of land in the manner provided herein. As used in this subdivision "improvements which contribute to the income of the land

A.P.N. (File name)

USE		TOPOGRAPHY		LAND IMPS.		ACCESS		SPECIAL FEES	
Residential		Rural Land	<input checked="" type="checkbox"/> Level	Above Grade	Dirt Driveway	<input checked="" type="checkbox"/> Dirt	Assessment Year		
Commercial	<input checked="" type="checkbox"/>	Agricultural	Slight	Below Grade	Paved Driveway	Paved	04 05 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Industrial		Timber	Moderate		Curbs/Gutters	Private	Property Use	Number of	
Mineral	<input checked="" type="checkbox"/>	Recreation	Steep		Sidewalks	Public	Category	Units	
2 nd Use	<input checked="" type="checkbox"/>	Vacant	Other				0	0	
UTILITIES		AMENITIES		BUILDING CHARACTERISTICS				Technician	
Water		Electric	<input checked="" type="checkbox"/> Meadow	<input checked="" type="checkbox"/> View	Quality Class	#REF!	Bedrooms	#REF!	
Sewer		Gas	Waterfront	Trees	Effective Year	#REF!	Baths	#REF!	
Septic		Telephone	River	Lake	Stories	#REF!	Garage	#REF!	
Other					Square Feet	#REF!			
								LM <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

FIELD NOTES / COMMENTS: The subject property is comprised of 2 parcels, APN 0150100050 14.04 acres and 0131100940 37 acres for a total of 51.04 acres. This is a remainder parcel subsequent to selling off the remainder of the ranch property. This parcel at a size of 51.04 acres does not meet the minimum size required to be under the WA. Therefore, the Assessor is rebutting the presumption of the WA and enrolling the FBVY for 2004. 1985 BY is 127,466 x 1.42870 = 182,110 factored to the 2004 lien date. 1/28/2004 DI

The 51 acres is listed for sale in 1/2004 for 300,000.

Property sold for 300,000 1/30/2004 requires reappraisal. 9/20/2004 DI

To: Sierra County Board of Supervisors/Board of Equalization
From: Mary Moreau
Re: Denial of Williamson Act benefits

In 2004 I bought a 51-acre ranch in Sierra County that had been under a Williamson Act contract since 1978. Although the minimum acreage was 80 acres for field crops and irrigated pasture, Sierra County Resolution 77-3 had stipulated that "...the Board [of Supervisors] at its discretion may allow the establishment of an agricultural preserve containing less than the minimum acreages..."

In 1978, the then-owners of my 51-acre ranch entered into Sierra County Land Conservation Contract No. 78-65, Acreage: 51.04. According to the Sierra County Clerk, my WA contract has been valid the entire time I have owned the property.

In 2004 I received a letter from the assessor's office stating that they would not be giving me the WA tax benefits because "...the minimum acreage requirement for Williamson Act contract is 80 acres..." The assessor did not take my property out of the WA; he simply denied me the tax benefits.

In *County of Marin v. Assessment Appeals Board of Marin County*, the Court ruled that "...the Court shall avoid an interpretation which will make a contract extraordinary, harsh, unjust, [or] inequitable..." Unilaterally denying "...the landowner the tax benefit secured by the contract while keeping the landowner bound by the Williamson Act's restrictions...would be totally inequitable."

The Court further ruled that Land Conservation Act mechanisms are wholly contractual, and before a local agency can seek to change the bargained-for terms of a contract, it must obtain the landowner's written consent; such consent was neither requested nor obtained by the County.

In 2014, I contacted the California Division of Land Resource Protection that supervises the WA to clarify my situation. After a number of phone calls, meetings, and letters, Ms. Molly Penberth sent me a letter stating that "...there is no provision in the [Williamson] Act which allows a county to remove a land conservation contract, or tax benefits from contracted land, without notifying the landowner through the nonrenewal process or through the material breach process outlined in the statute. Any other process used would be considered a circumvention of the statute and in violation of the Land Conservation Act."

I also met with the current assessor, Laura Marshal, and described my predicament. In 2015, she reinstated my WA benefits. In the intervening eleven years I had overpaid \$25,841.26 in taxes, the difference between what I had paid and what I would have paid had I received the WA tax benefit for those years. I requested a refund. She said she could not do that because the original assessor, Mr. William Copren, had done nothing wrong, that he had assessed my property under RTC 402.1c instead of RTC 423. Subsequently, I learned from the California Board of Equalization that that was an

inappropriate application of 402.1c. Revenue and Taxation Code 422, Section 1 states, "A contract which at the time of its execution contained any or all of the requirements contained in this section shall be deemed to provide an enforceable restriction for purposes of Section 422 of the RTC and shall be entitled to assessment under Section 423..."

Furthermore, the effect of the rebuttable presumption is to place upon the assessor the burden of proving the impermanence of the zoning restriction. *Meyers v. Alameda County*. "For property zoned for agricultural use, in order to rebut the presumption, the assessor was required to show that the agricultural restriction on the land would be lifted in the predictable future, and such did not occur..." *Borel v. Contra Costa County*.

In the 2004 Appraisal Record, Assessor Copren stated that "...This is a remainder parcel subsequent to selling off the remainder of the ranch property. This parcel at a size of 51.04 acres does not meet the minimum size required to be under the WA. Therefore, the Assessor is rebutting the presumption of the WA and enrolling the FBVY for 2004..."

Assessor Copren disregarded all of the following:

- My valid stand-alone contract that contained no mention of being part of any other contract, part of any other acreage, or part of a ranch;
- Sierra County Resolution 77-3 that provides for the establishment of WA contracts of parcels that contain fewer than 80 acres;
- The procedures outlined in the Williamson act whereby a county can cancel a WA contract or WA benefits only by the nonrenewal process or the material breach process;
- The Land Conservation Act mechanisms which are wholly contractual;
- The Court ruling In *County of Marin v. Assessment Appeals Board of Marin County* that denying the landowner the tax benefit secured by the contract while keeping the landowner bound by the WA restrictions would be "totally inequitable";
- The California Revenue and Taxation Code, Section 423, that provides for the valuation of open-space land subject to an enforceable restriction;
- The California Revenue and Taxation Code, Section 402.1, that requires the assessor to prove the impermanence of the zoning restriction before he can rebut the presumption of the WA; and
- California contract law that precludes a unilateral change in the terms of a contract.

My property has always been under a WA contract, but from 2004 to 2015 I was denied the tax benefit. Therefore, I have overpaid \$25,841.26 in taxes and am requesting a refund or a credit toward future taxes.

Apparently, when Assessor Copren assessed my property in 2004, he used one small piece of information: acreage. He didn't check the validity of my contract, review the Williamson Act statute, or choose the correct Revenue and Taxation code. Not only Mr. Copren, but Mr. Iverson who became the assessor after Mr. Copren retired, and all of the assessors up to the present assessor, who reinstated my WA benefits, found nothing wrong with Mr. Copren's decision. But the Courts most certainly have. *County of Marin v. Assessment Appeals Board of Marin County* makes it very clear that no assessor has the authority, on the one hand, to keep the landowner bound by the WA restrictions and, on the other hand, to deny her the tax benefits.

And that brings us to a very important point: Why didn't I appeal Mr. Copren's assessment in a timely fashion? In 2004, I was not provided with any of the documents that would have led me to do so. I was not given a copy of Sierra County Resolution 77-3 nor a copy of the Sierra County Secured Appraisal Record for my property. It has taken me the past two years of intensive research to discover the information contained in this appeal. I have met with Meri Meraz at the California Land Resource Protection, Sierra County Assessor Laura Marshall, and my real estate attorney. I have made numerous phone calls to the Board of Equalization and have requested a legal opinion from them. I have contacted the California State Auditor. I have read the pertinent Revenue and Taxation Codes, and I have researched the Williamson Act. Expecting a landowner to be more versed in contract law, Sierra County resolutions, CA Revenue and Taxation codes, court cases, and the Williamson Act than the assessor would place an onerous burden on the taxpayer.

In fact, it was a mere fluke that I discovered Assessor Copren's error. I was interested in an entirely different issue; I wanted to know if a rancher was allowed to board horses on WA property, and I came across the article entitled "A Modern Perspective on the Williamson Act." It was in this article that I learned that "...A landowner's rights under a Williamson Act Contract are enforceable under ordinary contract law "...and that "...it would be 'totally inequitable' for a local agency to attempt unilaterally to modify the terms of a contract by changing the rules for the agricultural preserve." This article cites *County of Marin v. Assessment Appeals Board of Marin County*. (RTC 422 also cites *County of Marin v. Assessment Appeals Board of Marin County*.)

Public office is a public trust. Arbitrarily, without due process of the law, and at the behest of the Sierra County Assessor, I was excluded from the privilege granted to me under a Williamson Act contract. This occurred over an eleven-year period, and resulted in my overpayment of property taxes in the amount of \$25,841.26. Not only is this a breach of trust, but it also represents a substantial financial loss to me, and that loss extends to the local community serving my small ranching operation.

Because of the denial of my WA tax benefits, I have operated in the red since I bought the property. This year, now that my benefits have been fully restored, I will for the first time enjoy a small profit. It is just this situation that at its inception the Williamson Act was designed to address—how to provide assistance to ranchers who were losing money and help them keep their lands devoted to agriculture.

A survey conducted in 2009 found that "...71% of Williamson Act-enrolled ranchers reported a net annual profit equal to or less than their Williamson Act property tax savings. Williamson Act reductions made the difference between profit and loss for many California ranchers."

Please refund the \$25,841.26 that I have overpaid in property taxes from 2004 to 2015 or provide me a credit toward future taxes as Assessor Copren did not have the authority to deny me the Williamson Act tax benefits. Nor did any of the assessors who served Sierra County between Copren and Marshall have that authority.

Thank you for your consideration.

Sincerely,



Mary Moreau

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