AMADOR COUNTY BOARD OF EQUALIZATION

County Administration Center Board of Supervisors Chambers 810 Court Street Jackson, California 95642

TO PARTICIPATE VIA ZOOM USE THE FOLLOWING NUMBER:

+1-669-900-6833 (alternate phone numbers listed on amadorgov.org)

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https://zoom.us/j/7585736084

BOARD OF EQUALIZATION AGENDA

DATE: Tuesday, January 31, 2023

TIME: 9:00 AM

LOCATION: County Administration Center

Board of Supervisors Chambers

810 Court Street

Jackson, California 95642

CALL TO ORDER:

PLEDGE OF ALLEGIANCE:

APPROVAL OF AGENDA: Approval of agenda for this date; any and all off-agenda items must be approved by the Board (pursuant to Government Code section 54954.2

1. HEARINGS:

1.a. Leask-Ione Holdings LLC ET AL: Discussion and possible action relative to a Hearing to consider Stipulation for Reduction of Assessment on the following Parcels:

Application No's 13-07 & 13-08-(APN's 005-150-007-502; and 005-150-008-502)

Application No's 14-16, 14-17, 14-23, 14-24, 14-25 & 14-31-(APN's 005-150-008-502, 005-150-007-502, 005-150-007-501, 005-150-008-501 and 005-160-014-502).

Suggested Action: Pleasure of the Board

Recommendation.pdf

Exhibits A~D.pdf

Stipulation-Applications 13-07 & 13-08.pdf

Stipulation-Applications 14-16, 14-17, 14-23, 14-24, 14-31.pdf

ADJOURNMENT: UNTIL TUESDAY, FEBRUARY 7, 2023 AT 9:00 A.M. (IF NEEDED)

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the Clerk of the Board staff, at (209) 223-6470 or (209) 257-0619 (fax). Requests must be made as early as possible and at least one-full business day before the start of the meeting. Assisted hearing devices are available in the Board Chambers for public use during all public meetings. Pursuant to Government Code 54957.5, all materials relating to an agenda item for an open session of a regular meeting of the Board of Supervisors which are provided to a majority or all of the members of the Board by Board members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, at and after the time of such distribution, in the office of the Clerk of the Board of Supervisors, 810 Court Street, Jackson, California 95642, Monday through Friday, between the hours of 8:00 a.m. and 5:00 p.m., except for County holidays. Materials distributed to a majority or all of the members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the Board or County staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials that are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.15, 6254.16, or 6254.22.

(AGENDA) (January 31, 2023)

Board of Equalization Agenda Item Report

Submitting Department: Board of Supervisors Meeting Date: January 31, 2023

SUBJECT

Leask-Ione Holdings LLC ET AL: Discussion and possible action relative to a Hearing to consider Stipulation for Reduction of Assessment on the following Parcels:

Application No's 13-07 & 13-08-(APN's 005-150-007-502; and 005-150-008-502)

Application No's 14-16, 14-17, 14-23, 14-24, 14-25 & 14-31-(APN's 005-150-008-502, 005-150-007-502, 005-150-007-501, 005-150-008-501 and 005-160-014-502).

Recommendation:

Pleasure of the Board

4/5 vote required:

No

Distribution Instructions:

BOE, File

ATTACHMENTS

- Recommendation.pdf
- Exhibits A~D.pdf
- Stipulation-Applications 13-07 & 13-08.pdf
- Stipulation-Applications 14-16, 14-17, 14-23, 14-24, 14-31.pdf

Recommendation and Stipulation for Changes to Assessment Roll for the Tax Years 2013-2014 & 2014-2015

Introduction

On June 30, 2000, Owens-Brockway Packaging, Inc. (an affiliate of Owens-Illinois, Inc.) sold the stock of OI Ione STS Inc. to Unimin Corporation ("Unimin" herein). OI Ione STS Inc. was the operator of a silica sand mining operation located on property leased from Charles S. Howard III Trust et al in Amador County commencing in December 1953 ("Property" herein). The Property consists of a portion of Rancho Arroyo Seco (commonly known as Howard Ranch) which previously consisted of approximately 20,000 acres and was one of largest private real estate holdings in the state of California. The term of the Lease extends through June 30, 2050.

In late 2006 a majority of Howard Ranch, approximately 16,000 acres, was sold to Amador Ranch Associates. The Howard family retained approximately 3,700 acres which included the Property and certain unrelated land ("Land" herein). The Howard Ranch land and mineral rights were assessed to Charles S. Howard III Trust et al on and before the 2006 lien date. However, after the sale of a majority of the Howard Ranch in late 2006, a transfer of partial interests occurred by and among the Howard family members in the retained acreage in late 2006 and early 2007. As a result, the 2007 and later lien date assessments were made in the name of Scott Stewart Leask et al (Scott Stewart Leask being the family member with the largest partial interest). Both the Charles S. Howard III Trust et al and Scott Stewart Leask et al are collectively referred to herein as "Howards". Except, one of the fractional interest owners, Ms. Brigitte LaMonte, Manager/Trustee of the Heritage Equity Trust and beneficiary of such Trust has not yet agreed to this Recommendation and Stipulation, as discussed further below.

Separate assessments have been made to Unimin for land improvements, structure and fixture improvements, and personalty associated with the Property that were not contested or appealed.

To assist in the reappraisal the County/Assessor contracted with Harold W. Bertholf, Inc., experts in the appraisal and assessment of mineral rights properties, to assist in appraising the Property for the tax years in question. The County/Assessor also engaged the services of Mr. Brett L. Price of the law firm Norman Dowler to provide legal representation in relation to such appeals, among other things. Sadly, while assisting with the data review, analysis, and appraisals for the years in question, Mr. Price passed away in May 2021.

Howards have contested the mineral rights assessments and appealed such assessments each year since Unimin's acquisition in mid-2000. Previously, numerous settlement discussions were undertaken by the Assessor and the Howards and agreement was reached as to the correct taxable value and assessments of the Property and Land for the 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008 and 2008-2009 tax years. Stipulations to the regular, escape and supplemental assessments for the 2000-2001, 2001-2002, 2002-2003, 2003-2004, and 2004-2005 tax years were prepared, submitted to, approved and adopted by the Amador County Board of Equalization ("BOE" herein) in November 2011.

Stipulations to the regular and supplemental assessments for the 2005-06, 2006-07, 2007-08 and 2008-09 tax years were prepared, submitted to, approved and adopted by the BOE in May 2015.

Stipulations to the regular assessments for the 2009-10, 2010-11, 2011-12 and 2012-13 tax years were prepared, submitted to, approved and adopted by the BOE in October 2019.

Difficulties in obtaining data needed to investigate, review, and analyze the Property substantially delayed the Assessor and Howards in reaching agreement and settling the prior appeals and the current assessment appeals at issue herein. Mr. Price formally demanded data from both the Howards and Unimin relevant to the assessments of the Property such as financial, geological or engineering aspects of the operation and accordingly a majority of which was created/prepared/developed by Unimin and in its possession. Due to the confidential and sensitive nature of such data, difficulties arose between the Howards (as Lessor) and Unimin (as Lessee), and, subsequently, the Assessor, concerning the production, retention and use of such data for the years in question.

Additionally, as indicated in mid-2015 the majority of the Howards along with Unimin sold their respective interests in the Property and Land to US Mine Corp. presenting further difficulties in obtaining the necessary data. It took until mid-2018 before a confidentiality agreement between the parties could be finalized. A further delay in settlement discussions and agreement on the 2013 and 2014 assessments occurred when Mr. Price died in mid-2021.

The substantial delay in obtaining the necessary data resulted in the Assessor making and enrolling assessments pursuant to Section 501 of the Revenue and Taxation Code based on the limited data available at the time of the assessments at issue herein, and due to earlier years still being unsettled at the lien dates for the Tax Years at issue. Accordingly, due to statutory time requirements for making annual assessments, the Assessor initially carried over the original 2004 assessment for years 2005 through 2014 pending receipt of the data and the opportunity to reconcile and correct, as needed, such assessments. Changes are also warranted due to an error in a parcel split to separately identify the surface values from the mineral rights that occurred when making the 2014 assessment resulting in a large overassessment.

Recommendations & Stipulation for 2013-2014, and 2014-2015 Tax Years

Howards have appealed the Assessor's mineral rights assessments for the Tax Years and such appeals are pending before the BOE and are the subject of these recommendations ("Appeals" herein). The Recommendations and Stipulations contained herein are for the regular annual assessments for the January 1, 2013 and 2014 lien dates.

As indicated above, a substantial delay in obtaining data relevant to the assessments for the Tax Years occurred and such data was not available until after the time of such assessments. Hence, as with the earlier assessments, the Property assessments for the Tax Years were made pursuant to Section 501 of the Revenue and Taxation Code based on the limited data available at the time of such assessments. Among other things, the Assessor utilized and relied on the original 2004-05 assessment each subsequent tax year pending receipt of the data and the opportunity to reconcile and correct, as needed, such assessments. A change is also warranted due to an error in a parcel split to separately identify the surface values from the mineral rights that occurred when making the 2014 assessment resulting in a large overassessment.

Shortly after Mr. Price's death in mid-2021, to prevent further delay the Assessor and its' expert decided to continue without additional legal assistance in resolving the remaining 2013 and 2014 tax years under appeal. The Assessor's expert completed the 2013 and 2014 appraisals in May 2022 and thereafter settlement discussions were undertaken by the Assessor and the Howards. All but one of the Howards co-owners have been able to reach agreement with the Assessor as to the correct taxable value and assessments of the Property for the Tax Years. We have been informed by Mr. Bob Rubin, attorney and representative for the Howards, that he has not been able to get a response from one fractional interest owner, Ms. Brigitte LaMonte, Manager/Trustee of the Heritage Equity Trust and beneficiary of such Trust. Mr. Rubin no longer represents Ms. LaMonte or such Trust. While notice of the hearing on these matters will be given Ms. LaMonte and the Trust they may or may not appear at the hearing of these matters.

Property Tax Rule 469 sets forth the principles and procedures to be used in the assessment of mining properties. It specifies procedures for determining the fair market value and for determining the adjusted base-year value for each lien or valuation date. Rule 469 requires an evaluation of the complete appraisal unit (i.e. land, improvements including fixtures, mineral reserves and personalty) in determining the taxable value of the Property. Since the Appeals only pertain to the mineral rights portion of the assessments, it was necessary to evaluate the entire mining operation/appraisal unit and allocate the proper taxable values to the various components of taxable value for the Property.

The Assessor primarily utilized the royalty income approach to establish a value for the mineral rights for each of the Tax Years. As indicated above, the Howards and Unimin sold their interests to U.S. Mine in mid-2015. Data provided by the parties on the sale was analyzed and also considered as to reasonableness to 2013 and 2014 valuations. As indicated in Property Tax Rule 469, the income approach is generally the most relevant method to establish a value for a mining property. A royalty income approach or discounted royalty cash flow was developed utilizing historical operating data, and projections provided by the Howards and Unimin. To obtain a total land value (mineral and surface rights) the surface rights value was added to the mineral rights values derived by the royalty income approach. Values were then determined for the improvements, fixtures, and personalty based on information provided by Howards, Unimin and U.S. Mine. Taxable values were then determined based on the lower of fair market or base year

value for the appraisal unit.

The Property consists of land, mineral rights, improvements consisting of an office, processing and storage buildings and equipment, pipelines, and land improvements consisting of roads, settlement and water storage ponds covering numerous assessor parcels, which together make up a mining operation. At the request of the Howards, for the 2005 and 2006 lien date the Assessor assessed the surface land and mineral rights values to Howards, and the improvements, and personalty to Unimin. For the 2007 and 2008 and later lien dates that procedure was changed due to difficulties indicated above in acquiring all of the necessary mineral rights and operating data from Howards to assess the Property. Since 2007 the mineral rights, improvements, fixtures, and personalty associated with the Property were assessed and billed to Unimin, and the surface land associated with the Property was assessed and billed to Howards. It is the Assessor's understanding that the Howards, per their Lease with Unimin, pay the property taxes on the land and mineral rights.

Mineral rights values are allocated to parcels with remaining reserves. Mineral rights value is reduced from the parcels as depletion occurs and can be increased if additional/new reserves are determined to exist.

In the 2013-14 original assessment mineral rights were allocated to two (2) parcels 005-150-007-502 and 005-150-008-502. Data obtained later, however, indicates upon review that mineral rights values should be allocated to three (3) parcels 005-150-007-502, 005-150-008-502, and 005-160-014 for the 2013-14 lien date. The recommended values for the Property reflect such allocation, as can be seen on Exhibits A through D, inclusive, which are attached hereto and incorporated herein by reference.

Assessor's Findings and Recommendations

The Assessor recommends the January 1, 2013 and 2014 lien date assessments of the Property should be revised as a result of the Assessor's investigation, review and analysis of the additional data obtained by the Assessor and provided by Howards and Unimin.

Unimin is the leading producer of silica sand in the United States and has operations

throughout the world. Silica sand is used for many purposes, including glass making, abrasives, filtration, foundry, hydraulic fracturing, and silicon metal applications. The silica sand mined at the Ione operation is predominantly used for glass making and is required to meet certain specifications. An extensive geological analysis of the Property's sand resource was necessary and is ongoing for the mining operations to allow Unimin to meet those specifications. In that regard, in addition to further geological mapping, testing, and analysis of the resource, shortly after acquisition of the Ione operation Unimin also began reviewing alternatives to the current mining method and plant system utilized due to concerns over its operational limitations and significant maintenance and operating expense.

In late 2002 the mining system was changed from dragline/pit station to modified dozer push/hydraulic transport (hydraulic mining). Over \$10 million for repairs, replacements, and additions of improvements and equipment occurred in 2003 and 2004. It was anticipated that hydraulic mining would add blending flexibility, allowing for better control of product quality, and reduce operating costs. However, the switch to hydraulic mining initially did not go as smoothly as anticipated and during 2003 the operation had difficulty making product quality specifications. Operating costs spiked and remained high in 2004. Unimin spent an additional \$3 million attempting to enhance and boost mine and plant efficiency in 2005 through 2008, and to reduce operating costs, with limited success. During the 2005-2008 period plant recovery was substantially lower than expected and operating costs remained high. Further modifications to the mine and plant occurred in 2009 and 2010 with the addition of a tailings system upgrade, paste thickener, and density separator at an additional cost of approximately \$9.5 million. Since its' June 2000 purchase, Unimin has spent approximately \$24 million for repairs, replacements, additions of improvements and equipment for upgrades to enhance and boost mine and plant efficiencies and lower operating costs with limited success.

When the Property was acquired in 2000 Unimin estimated the sand reserves and resources at approximately 29.6 million tons enough to last over 50 years and until the end of lease term. By the year 2004 it became apparent to Unimin through its testing and analysis of the Property's sand resource that some areas contain lower quality sands that would not meet specifications. Accordingly, Unimin reduced its booked reserves and resources and began searching for adjacent offsite acquisition properties for additional resources. During the 2005-2008 periods Unimin

continued to have difficulties mining the Property due to issues with ore quality resulting in a further decline in reserves in excess of production depletion. By the end of 2008, eight years later, sand reserves and resources were only estimated at approximately 9.7 million tons or about a 23-year remaining mining life due to ore quality and plant recovery problems.

Sand reserves and resources were further reduced during 2009 and 2010 due to further testing and experience with ore quality and plant recovery issues. Reserves and resources were down to approximately 3.9 million tons or about a 7-year remaining mining life by the end of 2012. However, only a little over a half million tons or about 1 year of production are considered proven reserves and the remaining 3.3 million tons are resources and it is uncertain whether these resources can meet quality specifications. Historically, mining encountered clean, Flint-grade sand especially below Cheney Hill. However, as mining now progresses to the west the remaining resources are more variable and contain higher levels of iron and aluminum oxide resulting in lower yields of Flint-grade sand. Unimin anticipated that the costly changes made in the mining and processing methods and equipment would enhance and boost mine and plant efficiencies to allow for mining of the lower quality sands and continuation of economic operations. The results, however, provided limited improvement, and after unproductive discussions with the Howards and adjacent owners to lease or acquire additional lands for mining, the continual sand quality and plant recovery issues, high operating costs, and remaining short life of available reserves announced closure of the operation in May 2013 and shutdown operation in November 2013. Howards began showing property to interested parties in mid-2013, and as indicated, the land including mineral rights, improvements, and equipment remaining from the operation was sold in 2015 to US Mine.

As indicated above, a substantial delay in obtaining data relevant to the assessments for the Tax Years occurred and such data was not available until after the time of such assessments. Data later obtained indicates changes are warranted with significant reductions in the 2013 and 2014 lien date assessments for the Tax Years and are reflected in attached Exhibits A through D, inclusive, which are incorporated herein by reference.

Exhibit A sets forth Assessor's revised recommended taxable values for the January 1, 2013 and 2014 lien date assessments for the Howards portion of the Property in the columns

labeled "Stipulated Taxable Values". As previously indicated, to arrive at these recommended allocated values an analysis of the complete appraisal unit was necessary. Exhibit B sets forth the appraisal unit's taxable value, base year value, fair market value, and parcel allocation for each Tax Year under appeal. Exhibits C and D provide the supporting base year and fair market value calculations respectively. All of such Exhibits, A, B, C, and D, and the values set forth therein are agreed and stipulated to by the Parties hereto.

As shown on Exhibit A, reductions of \$14,798,359 for the January 1, 2013 lien date and \$20,336,420 for the January 1, 2014 lien date assessment of mineral rights and land, respectively, are warranted. An error in a parcel split to separately identify the surface values from the mineral rights occurred when making the 2014 assessment that resulted in the large increase between the 2013-14 and 2014-15 original assessments. Separate assessments made to Unimin for land improvements, structure and fixture improvements, and personalty were not contested and therefore no changes are recommended for those assessments.

As indicated above, the Property values currently on the roll for Tax Years were a carryover of the original 2004 value. Also, an error in a parcel split to separately identify the surface values from the mineral rights occurred when making the 2014 assessment resulting in a large overassessment. The original 2004 value was based on limited older historical data available at that time such assessment was made. The data later provided shows that significant financial, geological or engineering aspects of the operation changed warranting the recommended value reductions, as set forth above and in the attached Exhibits A through D, inclusive.

Based on the above, the Assessor believes that the recommended revisions as shown in Exhibit A are appropriate and warranted. The Applicant agrees and stipulates to the taxable values as shown on Exhibits A through D, inclusive.

Resolution of Base Year Values and Taxable Values of the Property and Land

Howards and the Assessor (collectively the "Parties" herein) agree that the base year values set forth on Exhibit B, and corresponding Exhibit C, and related parameters, factors, and adjustments in determining the same, represent the appropriate base year values and base year parameters and factors, for the Property as of the January 1, 2013 and 2014 lien dates. Howards and the Assessor also agree that the base year values stipulated to herein will be used going forward in subsequent tax years. The base year value for subsequent lien dates will be modified or adjusted as required by applicable law.

The Parties agree and stipulate, pursuant to Revenue and Taxation Code Section 1607 that the taxable values of the Property as of January 1, 2013 and 2014 lien dates shall be the values set forth on attached Exhibit A in the columns labeled "Stipulated Taxable Values".

It is the Parties' intention to establish the base year values for January 1, 2013 and 2014 lien dates and to resolve and eliminate any disputes that may have previously existed between the Parties as to the appropriate determination or calculation of the fair market values and the base year values of the Property for the Tax Years; and to fully resolve the determination of base year values for such years, the base year values for subsequent tax years; and to fully resolve any and all issues relating to the determination of taxable value for such tax years, including, among others, the taxable value of the Property mineral rights and land, the appropriate unit of appraisal, the parcels to be included in the appraisal unit, and the allocation of taxable value to such parcels.

In that regard, Howards and the Assessor stipulate and agree that each and all of the parcels listed on Exhibits A, B, C, and D are included in and constitute the appraisal unit at issue for each and all of the Applications pending before the BOE for the tax years 2013-14 and 2014-15 for the Property; and that the assessment of each and all of such parcels should be equalized by the BOE by virtue of such Applications and this Recommendation and Stipulation.

To the extent any of such parcels are not specifically listed in such Applications, The Parties stipulate and agree that such parcels should be included in such Applications; that such Applications shall be amended to include each and all of such parcels; and that the equalization, assessment and determination of taxable values of the Property shall include each and all of such

parcels, as indicated in such Exhibits. The Parties waive any objection to the BOE considering and equalizing the assessments of each and all of such parcels for such tax years.

The Parties acknowledge and agree that Exhibits A, B, C, and D do not include changes, adjustments, or reappraisals in determining the base year values which may be caused by changes in ownership or new construction which have not been reported to or processed the Amador County Assessor's Office as of the date of this stipulation. In that regard, adjustments, if any, will be made to the base year values to account for any such changes of ownership or new construction when reported or discovered. Additional adjustments, reappraisals or reassessments that may be required to account for any changes of ownership or new construction which may occur on or after the January 1, 2014 lien date, are not at issue herein, nor the subject of this Recommendation and Stipulation.

The Parties agree and represent that the foregoing and the attached Exhibits A, B, C, and D are true, correct and accurately reflect and set forth their agreement and stipulation and the base year, fair market, and taxable value of the Property, and each related parcel. Furthermore, Scott Stewart Leask et al represents and warrants to the Assessor and the BOE that all information, records and data that it and its representatives have provided to the Assessor in relation to the assessment or the Property are accurate, true and correct, and that the person signing this Stipulation on their behalf is fully authorized to do so.

Waiver and Withdrawal of Other Outstanding Applications

Howards stipulate and agree that the Applications and assessments referred to herein and below constitute all of the Applications that remain pending before the BOE for the Tax Years; and hereby withdraw and waive any and all other outstanding Applications for Changed Assessment that have been or may be filed in relation to the assessment of the Property, for each and all of such Tax Years and that are not expressly mentioned in this Stipulation. The Applications expressly mentioned in this Stipulation include, among others, the following Applications:

Application Numbers

2013-07

2013-08

2014-16

2014-17

2014-23

2014-24

2014-31

Howards

Scott Stewart Leask et al

Assessor

Mr. James B. Rooney, Amador County Assessor

pust Lowey

Robert R. Rubin, Esq., Attorney for Applicants except Brigitte LaMonte, Manager/Trustee of the Heritage Equity Trust

 ${\tt LEASK-IONE\ HOLDINGS\ LLC\ ET\ AL-LANDOWNER\ ;\ UNIMIN\ CORPORATION\ -LESSEE\ \&\ MINE\ OPERATOR}$

IONE SILICA SAND MINE

APPEAL # 13-07, 13-08, 14-16, 14-17, 14-23, 14-24, 14-31

ACGEOGRAPH DEDICE	ASSESSOR PARCEL	ORIGINAL ROLL VALUE		STIPUL	ULATED TAXABLE VALUES		CHANGE IN VALUE HOWARD ETAL	
ASSESSMENT PERIOD	NO.	LAND	LAND	LAND	LAND	LAND	LAND	INCREASE OR
		SURFACE	MINERAL RTS	TOTAL	SURFACE	MINERAL RTS	TOTAL	(DECREASE)
JANUARY 1, 2013 LIEN DATE	005-130-034	\$10,828	\$0	\$10,828	\$44,262	\$0	\$44,262	\$33,434
JANUARY 1, 2013 LIEN DATE	005-130-051	\$81,274	\$0	\$81,274	\$181,583	\$0	\$181,583	\$100,309
JANUARY 1, 2013 LIEN DATE	005-150-007-501	\$41,693	\$0	\$41,693	\$228,194	\$0	\$228,194	\$186,501
JANUARY 1, 2013 LIEN DATE	005-150-007-502	\$0	\$4,678,391	\$4,678,391	\$0	\$566,700	\$566,700	(\$4,111,691)
JANUARY 1, 2013 LIEN DATE	005-150-008-501	\$183,749	\$0	\$183,749	\$345,945	\$0	\$345,945	\$162,196
JANUARY 1, 2013 LIEN DATE	005-150-008-502	\$0	\$13,926,375	\$13,926,375	\$0	\$566,700	\$566,700	(\$13,359,675)
JANUARY 1, 2013 LIEN DATE	005-160-004	\$147,152	\$0	\$147,152	\$158,442	\$0	\$158,442	\$11,290
JANUARY 1, 2013 LIEN DATE	005-160-010	\$50,646	\$0	\$50,646	\$424,907	\$0	\$424,907	\$374,261
JANUARY 1, 2013 LIEN DATE	005-160-014	\$107,424	\$0	\$107,424	\$817,205	\$755,600	\$1,572,805	\$1,465,381
JANUARY 1, 2013 LIEN DATE	005-190-021	\$134,937	\$0	\$134,937	\$474,572	\$0	\$474,572	\$339,635
TOTAL JANUARY 1, 2013 LIEN DATE		\$757,703	\$18,604,766	\$19,362,469	\$2,675,110	\$1,889,000	\$4,564,110	(\$14,798,359)
JANUARY 1, 2014 LIEN DATE	005-130-034	\$10,877	\$0	\$10,877	\$44,262	\$0	\$44,262	\$33,385
JANUARY 1, 2014 LIEN DATE	005-130-051	\$81,642	\$0	\$81,642	\$181,583	\$0	\$181,583	\$99,941
JANUARY 1, 2014 LIEN DATE	005-150-007-501	\$41,882	\$0	\$41,882	\$228,194	\$0	\$228,194	\$186,312
JANUARY 1, 2014 LIEN DATE	005-150-007-502	\$0	\$4,699,630	\$4,699,630	\$0	\$462,300	\$462,300	(\$4,237,330)
JANUARY 1, 2014 LIEN DATE	005-150-008-501	\$184,583	\$0	\$184,583	\$345,945	\$0	\$345,945	\$161,362
JANUARY 1, 2014 LIEN DATE	005-150-008-502	\$0	\$13,989,600	\$13,989,600	\$0	\$462,300	\$462,300	(\$13,527,300)
JANUARY 1, 2014 LIEN DATE	005-160-004	\$147,820	\$0	\$147,820	\$158,442	\$0	\$158,442	\$10,622
JANUARY 1, 2014 LIEN DATE	005-160-010	\$50,875	\$0	\$50,875	\$424,907	\$0	\$424,907	\$374,032
JANUARY 1, 2014 LIEN DATE	005-160-014-501	\$110,072	\$0	\$110,072	\$817,205	\$0	\$817,205	\$707,133
JANUARY 1, 2014 LIEN DATE	005-160-014-502	\$0	\$5,100,000	\$5,100,000	\$0	\$616,400	\$616,400	(\$4,483,600)
JANUARY 1, 2014 LIEN DATE	005-190-021	\$135,549	\$0	\$135,549	\$474,572	\$0	\$474,572	\$339,023
TOTAL JANUARY 1, 2014 LIEN DATE		\$763,300	\$23,789,230	\$24,552,530	\$2,675,110	\$1,541,000	\$4,216,110	(\$20,336,420)

APPEAL # 13-07, 13-08, 14-16, 14-17, 14-23, 14-24, 14-31

	BASE YEAR, FAIR MARKET, AND TAXABLE VALUE SUMMARY					
UNIMIN UNIT BASE YEAR & FMV	JANUARY 1, 2013 LIEN DATE			JANUARY 1, 2014 LIEN DATE		
	BASE YR	FMV		BASE YR	FMV	
LAND- SURFACE VALUE	\$1,154,274	\$2,675,110		\$1,160,506	\$2,675,110	
LAND- MINERAL RIGHTS	\$3,309,939	\$1,889,000		\$1,446,386	\$1,541,000	
LAND - IMPROVEMENTS	\$1,871,562	\$0		\$1,880,059	\$0	
BLDS - STRUCTURES	\$3,773,348	\$383,000		\$3,790,479	\$383,000	
FIXTURES	\$25,571,596	\$1,325,000		\$25,687,690	\$1,325,000	
TOTAL UNIT (EXCL SETTLING PONDS)	\$35,680,719	\$6,272,110		\$33,965,120	\$5,924,110	
UNIT TAXABLE VALUE BASIS	FN	wv		FM	1∨	
LAND - IMPS SETTLING PONDS (SEPARATE TEST FOR LOWER OF FMV OR BASE YR) TAXABLE VALUE BASIS FOR SETTLING PONDS	\$93,609 FN	\$0 MV		\$94,034 FM	\$0 1V	
TAXABLE VALUE ALLOCATION:						
LAND- SURFACE VALUE	\$2,67	5,110		\$2,675	5,110	
LAND- MINERAL RIGHTS	\$1,88	9,000		\$1,541	,000	
LAND - IMPROVEMENTS	\$0	0		\$0	,	
LAND - IMPROVEMENTS SETTLING PONDS	\$0	0		\$0	,	
BLDS - STRUCTURES	\$383	,000		\$383,	.000	
FIXTURES	\$1,32	5,000		\$1,325	5,000	
SUBTOTAL - LAND & IMPS	\$6,272	2,110		\$5,924	1,110	
PERSONAL PROPERTY	\$234	,334		\$234,	334	
TOTAL PROPERTY - UNIMIN PCLS	\$6,506	6,444		\$6,158	3,444	

LEASK - IONE HOLDINGS LLC ET AL ALLOCATION

ALLOCATION TO APNS	ASSESSEE	ACRES	JANUARY 1, 2013 LIEN DATE	JANUARY 1, 2014 LIEN DATE
LAND SURFACE:				
005-130-034	LEASK ETAL	18,84	\$44,262	\$44,262
005-130-051	LEASK ETAL	77,29	\$181,583	\$181,583
005-150-007-501	LEASK ETAL	97.13	\$228,194	\$228,194
005-150-008-501	LEASK ETAL	147.25	\$345,945	\$345,945
005-160-004	LEASK ETAL	67.44	\$158,442	\$158,442
005-160-010	LEASK ETAL	180.86	\$424,907	\$424,907
005-160-014	LEASK ETAL	347.84	\$817,205	
005-160-014-501	LEASK ETAL	347,81		\$817,205
005-190-021	LEASK ETAL	202.00	\$474,572	\$474,572
		1,138.65	\$2,675,110	\$2,675,110
		RESERVES		
MINERAL RIGHTS:		ALLOC		
005-150-007-502	LEASK ETAL	30%	\$566,700	\$462,300
005-150-008-502	LEASK ETAL	30%	\$566,700	\$462,300
005-160-014	LEASK ETAL	40%	\$755,600	
005-160-014-502	LEASK ETAL	40%		\$616,400
			\$1,889,000	\$1,541,000

 ${\tt NOTE: LAND\ IMPROVEMENTS, BUILDINGS/STRUCTURES\ ,\ FIXTURES,\ AND\ PERSONAL\ PROPERTY\ ASSESSED\ TO\ UNIMIN$

LEASK - IONE HOLDINGS LLC ET AL - LANDOWNER; UNIMIN CORPORATION - LESSEE & MINE OPERATOR

IONE SILICA SAND MINE

APPEAL # 13-07, 13-08, 14-16, 14-17, 14-23, 14-24, 14-31

BASE YEAR VALUE CALCULATIONS

	LAND IMPROVEMENTS	LAND IMPROVEMENTS - SETTLING PONDS	STRUCTURES	FIXTURES	LAND - SURFACE
1/1/2012 BASE YEAR PER STIP	\$1,834,865	\$91,774	\$3,699,361	\$25,070,192	\$1,131,641
BASE YR INDEX FACTOR	1,02000	1.02000	1,02000	1.02000	1.02
2012 NEW CONSTRUCTION 2012 REMOVALS @ ADJ BASE YR					
JAN 1, 2013 ADJUSTED BASE YR	\$1,871,562	\$93,609	\$3,773,348	\$25,571,596	\$1,154,274
BASE YR INDEX FACTOR	1.00454	1.00454	1.00454	1,00454	1.0054
2013 NEW CONSTRUCTION					
2013 REMOVALS @ ADJ BASE YR					
JAN 1, 2014 ADJUSTED BASE YR	\$1,880,059	\$94,034	\$3,790,479	\$25,687,690	\$1,160,506

	MINERAL RIGHTS:							
	JAN 1, 2012 STIP	JAN 1, 2013	JAN 1, 2014					
DESERVES (TONO)	4 700 000		. ======					
RESERVES (TONS)	4,792,000	3,908,000	1,700,000					
DEPLETION - PROD SAND TONS	509,112	262,025	0					
OLD RESERVES		3,908,000	1,700,000					
NEW RESERVES		0	0					
BY INDEX FACTOR		1.02000	1.00454					
BINDEXIACION		1.02000	1,00454					
BASE YR OLD RESERVES		\$3,309,939	\$1,446,386					
BASE YR NEW RESERVES		\$0	\$0					
TOTAL MINERAL RTS BASE YR VALUE	\$3,979,075	\$3,309,939	\$1,446,386					
		40						
BASE YEAR \$/TON	\$0.83036	\$0.84697	\$0,85082					

LEASK - IONE HOLDINGS LLC ET AL - LANDOWNER; UNIMIN CORPORATION - LESSEE & MINE OPERATOR IONE SILICA SAND MINE

APPEAL # 13-07, 13-08, 14-16, 14-17, 14-23, 14-24, 14-31

		FAIR MARKET VALUE CALCULATIO	
		JAN 1, 2013	JAN 1, 2014
FMV ALLOCATION			
FMV LAND - SURFACE		\$2,675,110	\$2,675,110
FMV MINERAL RIGHTS		\$1,889,000	\$1,541,000
FMV LAND IMPROVEMENTS		\$0	\$0
FMV LAND IMPROVEMENTS SETTLING PONDS		\$0	\$0
FMV BLDGS -STRUCTURES		\$383,000	\$383,000
FMV FIXTURES		\$1,325,000	\$1,325,000
FMV PERSONAL PROPERTY (LESS LIC. VEHICELS - TRUCKS)		\$234,334	\$234,334
	_	\$6,506,444	\$6,158,444
ALLOCATION OF LAND -SURFACE:	ACRES		
005-130-034	18.84	\$44,262	\$44,262
005-130-051	77.29	\$181,583	\$181,583
005-150-007-501	97.13	\$228,194	\$228,194
005-150-008-501	147.25	\$345,945	\$345,945
005-160-004	67.44	\$158,442	\$158,442
005-160-010	180.86	\$424,907	\$424,907
005-160-014	347.84	\$817,205	
005-160-014-501	347.81		\$817,205
005-190-021	202.00	\$474,572	\$474,572
	1,138.65	\$2,675,110	\$2,675,110
ALLOCATION OF MINERAL RIGHTS:	% RESERVES		
APN 005-150-007-502	30%	\$566,700	\$462,300
APN 005-150-008-502	30%	\$566,700	\$462,300
APN 005-160-014-502	40%	\$755,600	\$616,400
	-	\$1,889,000	\$1,541,000

STIPULATION FOR REDUCTION OF ASSESSMENT

7] SECURED ROLI 20 13 20						ENTAL ROLL 20 Roll 1	*
erk of the Amador Co						-	3
PLICATION NO.			IPA	ARCEL NO.			
3-07 & 13-08				Various -	See Exh	ibit A	
ME				ī	RA		
eask - Ione Holdin	ngs LLC ET	۹L		James ex	052-0)37	
C/O Howard Prope	erties l	PO Box 1047			ATE, ZIP CA 956	40	
OME PHONE				USINESS PHO			
				916 231-4	079		
is hareby stipulated the the proposed values		value of the abo	ve describe	d property s	hould be	reduced from pre	sent values
		SECURED	ROL!		T	Clibbi EME	NTAL POLL
-1-11-	AS	SESSOR		POSED	-	ROLL VALUE	NTAL ROLL NEW BASE VALUE
	CURR	ENT VALUE	FULL CA	SH VALUE			
AND		19,362,469		4,564,1	10		
APROVEMENTS				-			
ERSONAL PROPERTY							
bdures							
ET TOTAL		19,362,469		4,564,	110	0	(
/) 1603.1 Application 1607 Timely file	on for Changed ed Application	for Changed Ass	essment: B	ation: Hea oard waive:	dng requi	earance of Taxpa	yer.
/] 1603.1 Application	on for Changed ed Application explanation)	Assessment File	essment: B	ation: Hea oard waive:	dng requi	red. earance of Taxpa	
1603.1 Application 1607 Timely file Reason: (Assessor's E	on for Changed ed Application xplanation) de value. granted by Section ect this stipulation for	Assessment File for Changed Ass Original Value 1608 of the Revenue for reduction of asses	essment: Be factored for the factored for the factored for the factor factor for the factor for the factor factor for the factor factor factor for the factor fact	ation: Hea oard waives orward wh code, the am he full cosh voi	ring requires the appearance of the appearance o	was being col y Board of Equalization of reduction.	yer. lected. New data n may
1603.1 Application 1607 Timely fill 1608.1 Assessor's Endicated new taxab OTE: Under the authority good of the orthography or rejection of the control of t	on for Changed ed Application xplanation) de value. granted by Section ect this stipulation for	Assessment File for Changed Ass Original Value 1608 of the Revenue for reduction of asses	essment: Be factored for sand Texation used value for the date set	ation: Hea oard waives orward wh code, the am he full cosh voi	ring requires the appearance of the appearance o	red. earance of Taxpa was being col y Board of Equalization ed above.	yer. lected. New data
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419

10 assessor 1/21/13

BOE-305-AH (P1) REV 07 (06-08)

APN 005-150-007-502

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

County of Amador
Board of Equalization
810 Court Street
Jackson CA 95642
Phone (209) 223-6470
Fax (209) 257-0619

hearing		A \$30 NON-	REFUNDABLE PRO	CESSING FEE MU	ST BE PAID AT THE TIME OF	FILING
1. APPLICANT INFORMATION				APPLICATION	NUMBER:	
NAME OF APPLICANT (LAST FIRST MIDDLE IND Leask-Ione Holding)		21 - 20	o attached	E-MAIL ADDRESS		1111
MAILING ADDRESS OF APPLICANT ISTREET AD		ar 86	e attached	·		e leading
c/o Howard Propert:		Box 1047				
Ione	CA	211 CODE 95640	DAYTIME TELEPHONE	ALTERNATE TEL	EPHONE FAX TELEPHONE	
2. AGENT OR ATTORNEY FOR API	PLICANT					
Robert R. Rubin, A				brubin@k	outinjones.com	
CONTACT PERSON IF OTHER THAN ABOVE (LAS	ST FIRST, MIDDLE (NIT	/AL)				1
MAILING ADDRESS (STREET ADDRESS ON P O	BOXI					-1
Boutin Jones Inc.,		tol Mall,	Suite 150	0		1
Sacramento	STATE	210 CODE 95814	0AYTIME TELEPHONE (916)231-40	75 ()	FAX TELEPHONE (916) 441-	759
		AUTHORIZATI	ON OF AGENT			
if the applicant is a corporation, th	e agent's author	ization must be s	igned by an officer	r or authorized e	mplovee of the business en	ntity. I
the agent is not an attorney licens	ed in California,	or a spouse, chil	d, or parent of the	person affected,	this section must be comp	aleteo
A separate authorization	may be attached	d to this applicati	on. Refer to the in			
NAME OF AGENT AND AGENCY				E-MAIL	ADDRESS	
is hereby authorized to act as my	agent in this app	olication, and ma	y inspect assesso	r's records, ente	er in stipulation agreement	s. ani
	otherwis	e settle issues re	lating to this appli	cation.		
SIGNATURE OF APPLICANT OFFICER OR AUTH	ORIZED EMPLOYEE		TITLE		DATE	
- COOPERTY IDENTIFICATION IN	-ODMATION					
3. PROPERTY IDENTIFICATION INI SECURED ASSESSOR'S PARCEL NUMBER	FORMATION		Tunsecusen acc	OUNT OR TAX BILL NU	MRED	
005-150-007-502			005-150	-007-502	NOCK	
PROPERTY ADDRESS OR LOCATION						
97.12 ACRES, ADJ POR PAR	RCEL 1 POR	I OT 257				
or iz noned, Abor on A	COLL 1,1 OIC	LO1 201				
PROPERTY TYPE 📝						
SINGLE-FAMILY RESIDENCE	E CONDOMINII	IM OR TOWNE	ouse 1	T ADADTMENT	S. NUMBER OF UNITS: _	
COMMERCIAL/INDUSTRIAL	L, COMBONIMAN	SINI, OIL TOVVIAIN		☐ VACANT LAN		
AGRICULTURAL			•		lining	
BUSINESS PERSONAL PRO	PERTY/FIXTUR	ES	,			
IS THIS PROPERTY AN OWNER	-OCCUPIED SII	NGLE-FAMILY D	WELLING? [] YES □ N	0	
4. VALUE	A VALUI	ONROLL	B. APPLICANT'S OPI		C APPEALS BOARD USE ON	ILY
LAND	\$4,678,3	91	\$1,937,500)**	153	
MINERAL RIGHTS						7
IMPROVEMENTS/STRUCTURES					1 27	ergles see
TREES & VINES						i i
FIXTURES						
PERSONAL PROPERTY						1
TOTAL	\$4,678,3	391	\$1,937,50	00		+
PENALTIES	ļ					

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

^{**}Appraisal work is ongoing.

BOE-305-AH (P2) REV. 07 (06-08)

5. TYPE OF ASSESSMENT BEING APPEALED Check one. See ins	ructions for filing periods
☐ REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF TH	
☐ SUPPLEMENTAL ASSESSMENT	ROLL YEAR:
ATTACH 2 COPIES OF NOTICE OR TAX BILL	-
DATE OF NOTICE OR TAX BILL:	
☐ ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSES	SMENT 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 the first of the second of the sec	attach two copies of a brief explanation of your reasons for filing this
A. DECLINE IN VALUE A. The assessor's roll value exceeds the market value as of Janua	on 4 of the automatus as
B CHANGE IN OWNERSHIP	iy i oi the current year
No change in ownership occurred on the date of	
Base year value for the change in ownership established on the	
C. NEW CONSTRUCTION	is incorrect.
☐ No new construction occurred on the date of	
Base year value for the new construction established on the da	e ofis incorrect
D. CALAMITY REASSESSMENT Assessor's reduced value is incorrect for property damaged by	17 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
E PERSONAL PROPERTY/FIXTURES. Assessor's value of personal	•
1. All personal property/fixtures.	
2. Only a portion of the personal property/fixtures. Attach descri	otion of those items.
F PENALTY ASSESSMENT ☐ Penalty assessment is not justified.	
G. CLASSIFICATION Assessor's classification and/or allocation of value of property is	
H. APPEAL AFTER AN AUDIT. Must include description of each proper1. 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 fee schedule at time of hearing	
Are not requested.	
B. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	Instructions.
X Yes.	
□ No.	
CERTIFICAT	ON
I certify (or declare) under penalty of perjury under the laws of the State of Caccompanying statements or documents, is true, correct, and complete to the property or the person affected (i.e., a person having a direct economic intereagent authorized by the applicant under item 2 of this application, or (3) and Number 117428 who has been retained by the applicant and I	best of my knowledge and belief and that I am (1) the owner of the
SICHATURE	SIGNED AT (CITY, STATE)
	Sacramento, California 19 17 2013
Robert R. Rubin	1,1,2
M ☐OWNER ☐ AGENT MATTORNEY ☐ SPOUSE ☐ REGISTERED DO	MESTIC PARTNER CHILD PARENT PERSON AFFECTED

Attachment to Application for Changed Assessment

1. Applicants Names: Leask-Ione Holdings LLC ET AL

The following individuals and entities own the following interests in the properties:

Amador, LLC	15.608465%
Frank Robert Howard	12.037231%
Leask-Ione Holdings, LLC	24.9924428%
Cynthia Anne Leask Saint Onge	3.952381%
Thomas Brumley, as Trustee of Heritage Equity Trust	6.5079365%
Kami Asgar, as Trustee of Miggie Equity Trust	18.6232659%
S. Kittredge Collins, Trustee of The Collins Family Trust	5.952381%
Malinda Howard Myers	6.1629484%
Lisa Lindsay Howard, Trustee of the Lisa Lindsay Howard Trust, dated July 11, 1996	6.1629484%

10 assessor 10/21/13

BOE-305-AH (P1) REV. 07 (06-08)

APN 005-150-008-502

County of Amador

13-08

Board of Equalization 810 Court Street Jackson CA 95642 Phone (209) 223-6470 Fax (209) 257-0619

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 continuous of the

the appeals board considers necessa hearing.	ry may result in t			: UNDABLE PRO	CESSING FEE	MUST BE PA	ID AT TH	E TIME O	F FILING
1. APPLICANT INFORMATION					APPLICATI	ON NUMBE	R:		
NAME OF APPLICANT LAST FIRST MIDDLE INITIO					E-MAIL ADDRE				^
Leask-Ione Holdings		al	see	attache	d				_ 1)
MAILING ACCRESS OF APPLICANT (STREET ADDI C/O Howard Properti	es, P.O.		and the same of the same of						K
Ione	CA	95640	OAY1)	()	ETELEPHONE	FAX TEL)	Į0
2. AGENT OR ATTORNEY FOR APP	LICANT								
Robert R. Rubin, At	torney a	t Law			brubi	ss 1@bout i	nione	-8 . CO	m
CONTACT PERSON IF OTHER THAN ABOVE ILAS									
MAILING ADDRESS (STREET ADDRESS OF P O L Boutin Jones Inc.,		tol Mal	1. s	uite 15	00				
Sacramento		ZIP CODE 95814	DAY	16)231-4	ALTERNAT	ETELEPHONE		LEPHONE 5) 441	-7597
		AUTHORI	ZATION	OF AGENT				200	
If the applicant is a corporation, the the agent is not an attorney license A separate authorization i	d in California,	lzation must or a spouse,	be sign child, o	ed by an office r parent of the	e person affec	ted, this se	ction mu	st be con	entity. If npieted.
NAME OF AGENT AND AGENCY						-MAIL ADDRESS			
is hereby authorized to act as my a				spect assessing to this app		enter in sti	oulation a	agreeme	nts, and
SIGNATURE OF APPLICANT OFFICER OR AUTHO	RIZED EMPLOYEE			TITLE				DATE	
3. PROPERTY IDENTIFICATION INF	ORMATION								
SECURED ASSESSOR'S PARCEL NUMBER 005-150-008-502					0 - 0 0 8 - 5 0 - 5 0				
PROPERTY ADDRESS OR LOCATION				1000					
147.25 ACRES, ADJ POR P	ARCEL 1, PC	OR LOT 25	7						
PROPERTY TYPE									
SINGLE-FAMILY RESIDENCE	CONDOMINI	JM. OR TOV	VNHOU	SE	☐ APARTM	ENTS. NUM	ABER OF	- UNITS	
COMMERCIAL/INDUSTRIAL	., 001120111111	, O			☐ VACANT				
AGRICULTURAL					OTHER:	Mining			
BUSINESS PERSONAL PROI	PERTY/FIXTUR	RES						7.5)
IS THIS PROPERTY AN OWNER-	OCCUPIED \$1	NGLE-FAMIL	Y DWE	LLING?	☐ YES [] NO	i		
4. VALUE		E ON ROLL	-C	APPLICANT'S O		E CAF	PEALS BO	ARD USE	NLY
LAND	\$13,926,	375	Ş	,182,50	0**			100	01
MINERAL RIGHTS								\$104.0	
IMPROVEMENTS/STRUCTURES								1	
TREES & VINES									3 4
FIXTURES							IA	. 1-	-
PERSONAL PROPERTY								07 × 1	1.1
TOTAL	\$13,926	, 375	5	5,182,5	00			Ç.)
PENALTIES					A		-		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

^{**}Appraisal work is ongoing.

BOE-305-AH (P2) REV 07 (06-08)

5. TYP	PE OF ASS	ESSMEN	T BEING APPE	ALED 🗹 C	heck one. See inst	ructions for fili	ng periods		
					NUARY 1 OF THE				
	SUPPLEA	MENTAL A	ASSESSMENT				ROLL YEAR		
	ATTACH 2	COPIES	OF NOTICE O	OR TAX BILI	-				
	DATE OF	NOTICE	OR TAX BILL:						
					AMITY REASSES	SMENT	ROLL YEAR		
			S OF NOTICE (
			OR TAX BILL:						
If yo app A. D	ou are uncer lication. The DECLINE II	tain of wh facts that VALUE	nich item to chec It I rely upon to s	k, please che support reque	sted changes in val	attach two copie ue are as follow	S:	lanation of you	ır reasons for filing this
[24 The ass	essor's ro	ill value exceed	ds the marke	t value as of Janua	ry 1 of the curr	ent year		
	CHANGE IN								
					e of				
[_] Base ye	ar value 1	or the change i	in ownership	established on the	date of		is incorrect	
	NEW CONS		-						
			ion occurred or			-			
				struction est	ablished on the dat	e of	is	s incorrect,	
	CALAMITY			eract for are	perty damaged by		_1		
							•		
[1. All per	sonal pro	perty/fixtures.		s value of personal			eds market v	alue.
				property/fixt	ures. Attach descri	otion of those if	tems.		
_	PENALTYA			- 4					
_	•		ent is not justific	ea.					
		r's classi			value of property is				
[] 1. Amoui	nt of esca	ape assessmen	t is incorrect			ng appealed, a	nd your opini	on of value.
] 2. Asses	sment of	other property	of the asses	see at the location	is incorrect.			
	THER								
] Explanat	ion attac	ned						
			FACTS { per fe	ee schedule	at time of hearing				/
	re request								
□ A	re not requ	ested.							
[X] Y	es.	TION IS D	ESIGNATED A	S A CLAIM F	OR REFUND See	instructions.	1		
_ D N	lo.								
					CERTIFICAT	ION			
I certify	for declare) under o	enalty of periury	under the la			foregoing and	all information	hereon, including any
accomp	panying stat	ements o	r documents, is i	lrue, correct,	and complete to the	best of my kno	wledge and bal	ief and that La	m (1) the owner of the
agent a	y or the per authorized b r 11742	y the app	licant under iten	n 2 of this ap	plication, or (3) an a	tlomey licensed	to practice law	v in the State of	The Applicant"), (2) an of California. State Bar
			who has be	en retained b	y the applicant and h			son to file this a	application.
SICHATU	al	DX	222			Sacrame:	nto, Cal	ifornia	DATE
NAME-						13 or or or or or		TEOTHIA	10/10/2013
Rob		Rubi	.n						. 1
FILING ST		T A CICEUT	ATTORNEY	E cooure	[] projector = ==	4FD7:0			-
ا الحا	TOMMER (TAGENI	CALIOKNEY	SPOUSE	REGISTERED DOI	MESTIC PARTNER	CHILD	PARENT	PERSON AFFECTED

Attachment to Application for Changed Assessment

1. Applicants Names: Leask-Ione Holdings LLC ET AL

The following individuals and entities own the following interests in the properties:

Amador, LLC	15.608465%
Frank Robert Howard	12.037231%
Leask-Ione Holdings, LLC	24.9924428%
Cynthia Anne Leask Saint Onge	3.952381%
Thomas Brumley, as Trustee of Heritage Equity Trust	6.5079365%
Kami Asgar, as Trustee of Miggie Equity Trust	18.6232659%
S. Kittredge Collins, Trustee of The Collins Family Trust	5.952381%
Malinda Howard Myers	6.1629484%
Lisa Lindsay Howard, Trustee of the Lisa Lindsay Howard Trust, dated July 11, 1996	6.1629484%

STIPULATION FOR REDUCTION OF ASSESSMENT

[/] SECURED ROLL 20 14 20	. [] UNS		OLL .	[] SUPP		L ROLL Roll#	
Clerk of the Amador Co	inty Board of Sup	ervisors sittin	ng as the Amad	or County Boa	ard of Equa	lization. Re	: :
APPLICATION NO.			PAR	CEL NO.			
14-16, 14-17, 14-23	i, 14-24 & 14-3	1	\ V;	arious - See	Exhibit A		
NAME Leask - Ione Holdin	gs LLC ET AL			TRA 0	52-037		
ADDRESS C/O Howard Prope	tios BO	Box 1047		IONO CA			
HOME PHONE	illes PO	BOX 1047	laus	INESS PHONE	3040		
				6 231-4079			
It is hereby stipulated th to the proposed values :		ue of the abo	ove described	property shoul	d be reduce	ed from pres	sent values
		SECUREI	D ROLL		S	UPPLEMEN	NTAL ROLL
	ASSES	SOR	PROPO			LL VALUE	NEW BASE VALUE
	CURRENT		FULL CAS				
LAND	2	4,552,530		4,216,110			
IMPROVEMENTS							
PERSONAL PROPERTY							
Fixtures							
NET TOTAL	24	1,552,530		4,216,110		0	0
	n for Changed Ased Application for (Changed Ass	sessment: Boa	ard walves the	required. appearance	, ,	
	anted by Section 1608 of this stipulation for re a stipulation, writtn not	duction of asse	ssed value for the	full cash values in	dicated above) .	1/24/1302
APPLICANT	nevi eccia i incorre il comi	DATE	ASS	ESSOR	1	AN EXPANSABLE	DATE
FOR BOARD USE ONL	Y:		[] Dat	Approved			[] Rejected
CHAIRMAN OF BOARD OF S	TIDEBAIGUDG		Hea	ring set for:			
CHARITIMAN OF BURNE OF S	or envidono						
COUNTY COUNSEL	***************	**********	BOA	RD CLERK			*************
FOR AUDITOR'S USE							2
TOTAL BILLED	TAX RATES	GROSS TAXES	NET TAX DUE	FII	INSTALLM RST	ENTS SECOND	INCREASED DECREASED
			вч				DATE
ROLL YEAR	NUMBER		вч				

DISTRIBUTION: BOARD OF SUPERVISORS, AUDITOR, ASSESSOR, TAX COLLECTOR

26

To assessor 12/5/14

#14-16

BOE-305-AH (P1) REV. 07 (06-08)

APPLICATION FOR CHANGED ASSESSMENT

APN 005-150-008-502

County of Amador
Board of Equalization
810 Court Street
Jackson CA 95642
Phone (209) 223-6470
Fax (209) 257-0619

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.	may resort in			ABLE PROCES	SING FEE M	UST BE PAID	AT TH	E TIME (F FILING
1. APPLICANT INFORMATION	PPLICATIO	N NUMBER	30-77.11						
NAME OF APPLICANT (LAST. FIRST, MIDDLE INITIAL	NAME OF APPLICANT (LAST. FIRST, MIDDLE INITIAL)								
Leask-Ione Holdings LI	C, et al	see at	tached						
mailing address of applicant (STREET ADDRE C/O Howard Propertie, E		1047							
Ione	STATE CA	2IP CODE 95640	DAYTIME TE	ELEPHONE	ALTERNATE TO	ELEPHONE	FAX TEI	EPHONE	
2. AGENT OR ATTORNEY FOR APPL	ICANT								
NAME OF AGENT OR ATTORNEY				E-	MAIL ADDRESS				1
Robert R. Rubin, Esq.					brubin@	boutinj	ones	.com	0
CONTACT PERSON IF OTHER THAN ABOVE (LAST, I	FIRST, MIDDLE INIT	IAL)							let
MAILING ADDRESS (STREET ADDRESS OR P. O. BO Boutin Jones Inc., 555 C		all, Suite	1500				1		1
Sacramento	STATE CA	ZIP CODE 95814	DAYTIME TE	231-4079	(916)32			EPHONE)441-	7597
CONTRACTOR OF THE PROPERTY OF		AUTHORIZA							
If the applicant is a corporation, the a the agent is not an attorney licensed A separate authorization m	in California,	or a spouse, ci	hild, or pare	ent of the per	son affecte	d, this sect	ion mu	st be co	entity. If mpleted.
NAME OF AGENT AND AGENCY					E-MA	IL ADDRESS			
is hereby authorized to act as my ag		olication, and r				ter in stipu	lation a	agreeme	nts, and
SIGNATURE OF APPLICANT, OFFICER, OR AUTHOR		7-17-37-17-1	TITLE					DATE	
				9-7-3255					
3. PROPERTY IDENTIFICATION INFO	RMATION							511-111	
SECURED: ASSESSOR'S PARCEL NUMBER			UNSE	ECURED: ACCOUN	IT OR TAX BILL I	IUMBER		53	
005-150-008-502 PROPERTY ADDRESS OR LOCATION								F	(3)
	D 057 1	47 25 7 200	_				1.00	12.21	~
ADJ POR PAR 1, POR LO	1 25/ 1	47.25 Acre	es				1 2	(3)	50
PROPERTY TYPE									707
SINGLE-FAMILY RESIDENCE,	CONDOMINIII	IM OF TOWN	HOUSE	П	APARTMEN	ITS NILINAD	EP OF	LIMITO	135
COMMERCIAL/INDUSTRIAL	COMBONINA	JIVI, OIK TOVVIA	IIOOSE		VACANT LA		EN OF	UNITIO.	
AGRICULTURAL					OTHER:			<	
☐ BUSINESS PERSONAL PROPE	ERTY/FIXTUR	ES		(23)	JIIILIN.				
IS THIS PROPERTY AN OWNER-O	CCUPIED SII	NGLE-FAMILY	DWELLING	G? 🗆 `	YES 🛚	NO		2.3	
4. VALUE	A VALUE	E ON ROLL	B. APPLI	CANT'S OPINIO	N OF VALUE	C. APPE	ALS BO	ARD USE	ONLY
LAND	13,98	9,600.00	!	500,000.0	00**				
MINERAL RIGHTS									
IMPROVEMENTS/STRUCTURES				~~~				***************************************	decirio
TREES & VINES			-						
FIXTURES								-	
PERSONAL PROPERTY									
TOTAL	13,98	9,600.00		500,000.0	0.0**				
PENALTIES			-						
LITTELLED						L			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

^{**} Appraisal work is ongoing.

BOE-305-AH (P2) REV 07 (06-08)

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 PATE 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. □ 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 fee schedule at time of hearing) 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 117428 who has been retained by the applicant and has been authorized by that person to file this application.
SIGNATURE SIGNED AT (CITY, STATE) Sacramento, CA DATE 11/20/14
Robert R. Rubin FILING STATUS
M ☐ OWNER ☐ AGENT MATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

Attachment to Application for Changed Assessment

1. Applicants Names: Leask-Ione Holdings LLC ET AL

The following individuals and entities own the following interests in the properties:

Amador, LLC	15.608465%
Frank Robert Howard	12.037231%
Leask-Ione Holdings, LLC	24.9924428%
Cynthia Anne Leask Saint Onge	3.952381%
Thomas Brumley, as Trustee of Heritage Equity Trust	6.5079365%
Kami Asgar, as Trustee of Miggie Equity Trust	18.6232659%
S. Kittredge Collins, Trustee of The Collins Family Trust	5.952381%
Malinda Howard Myers	6.1629484%
Lisa Lindsay Howard, Trustee of the Lisa Lindsay Howard Trust, dated July 11, 1996	6.1629484%

OFFICIAL RECEIPT

COUNTY OF AMADOR Jackson, California

					Date	12-3	3	20.14
RECEIVED FROM .	Boi	Hi	1 Jo	nes,	Inc,			
ADDRESS 55	5 Cay	pito	/ Ma	11, Su	te 1500, S	acramer	eto, CA	95814
Sixty a	nd				M	100 DOLL	ARS (\$ 60	9.00
For apple	eatin	f	or C	house	d Assis	esment	#14-16	\$#14-17
#14-16-1	TPN OC	5-10	50-000	8-502 (14725 Acre	's)		
#14-17 - A	PN 005	-150	-007-	502 (97.12 Acres,)		
ACCOUN	VT_	.,	How F	Paid 🗸	R	AC		
Amount Due	# 400	00	Cash			US N	(1	Department
Amount Paid	\$ 60	00	Check	24584	By Sere	sa Wa	golf Debu	, , , , , , , , , , , , , , , , , , ,
			Money Order				Бери	ıy
						707	25	
								the fer conducts

WELLS FARGO BANK

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH MICROPHINTED BORDER

24584

BOUTIN JONES INC. GENERAL ACCOUNT 555 CAPITOL MALL, SUITE 1500 SACRAMENTO, CA 95814 (916) 321-4444

11-4288/1210(2)

CHECK NO.

CHECK DATE

VENDOR NO.

24584

11/25/2014

COA

ΉY

O THE RDER

Sixty and NO/100

CHECK AMOUNT

60.00

VOID AFTER 180 DAYS

County of Amador

auxim Bether

THIS DOCUMENT CONTAINS HEAT SENSITIVE INK. TOUCH OR PRESS HERE - RED IMAGE DISAPPEARS WITH HEAT.

"O 24584" | #121042882#3803053093#



ENCLOSURE MEMO

			CERTIFIED MAIL RETURN RECEIPT REQUESTED
TO:	County of Amador Board of Equalization 810 Court Street Jackson, CA 95642		
SUBJECT:	Applications for Changed	Assessi	ment
et al. Also enclosed Applications. provided.	is our check in the amount of \$60.00	to cov	sment for Leask-Ione Holdings LLC, eer the cost of processing said py of each Application in the envelope
Thank you.			
	9		
DATE:	November 25, 2014	BY:	Debbie Meyer for Robert R. Rubin

555 Capitol Mall Suite 1500 Sacramento, CA 95814 Tel / 916.321.4444 Fax / 916.441.7597 BOUTINJONES.COM 10 assessor 12/5/14

#14-17

BOE-305-AH (P1) REV. 07 (06-08)

APPLICATION FOR CHANGED ASSESSMENT

APN 005-150-007-502

County of Amador
Board of Equalization
810 Court Street
Jackson CA 95642
Phone (209) 223-6470
Fax (209) 257-0619

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1. APPLICANT INFORMATION APPLICA							ER.		
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL)	×				E-MAIL ADD	***	LIK.		
Leask-Ione Holdings LLC	et al.	- see at	tache	d					
MAILING ADDRESS OF APPLICANT (STREET ADDRESS C/O Howard Propertie, P.	S OR P O. BOX)				i	-			
Ione	STATE Z CA	95640	DAYTIM	E TELEPHONE	ALTERNA	TE TELEPHONE	FAX TELE	PHONE	
2. AGENT OR ATTORNEY FOR APPLICA	ANT								
NAME OF AGENT OR ATTORNEY					E-MAIL ADD	RESS			Λ.
Robert R. Rubin, Esq.					brub	in@bouti	njones.	com	110
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIR	R\$T, MIDDLE INITIAL	_)							-
MAILING ADDRESS (STREET ADDRESS OR P. O BOX) Boutin Jones Inc., 555 Cap		l, Suite	1500			*		107 7-	
CITY Sacramento	STATE Z CA	95814	(916	e TELEPHONE) 231-407		TETELEPHONE) 321-444	4 (916)	PHONE 441-7	597
***************************************		AUTHORIZA							
If the applicant is a corporation, the age the agent is not an attorney licensed in A separate authorization may	n California, oi	r a spouse, ci	hild, or p	parent of the p	erson affe	ected, this se	ction musi	be con	entity. If opleted.
NAME OF AGENT AND AGENCY				 		E-MAIL ADDRESS			
is hereby authorized to act as my agen	nt in this appl otherwise	ication, and r settle issues	may insp relating	ect assessor to this applic	's records	, enter in sti	pulation ag	reemer	its, and
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZE	ED EMPLOYEE		T	TLE			D	ATÉ	
3. PROPERTY IDENTIFICATION INFORM	MATION							65	
SECURED: ASSESSOR'S PARCEL NUMBER 005-150-007-502			L	INSECURED ACCO	OUNT OR TAX	BILL NUMBER		-	C7
PROPERTY ADDRESS OR LOCATION			1						0
ADJ POR PAR 1, POR LOT	257 0	7.12 Acr	-0.5				5	0.12	33
ADD FOR PAR 1, FOR LOT	25/ 3	77.12 ACI	es					1 - 4	60
· · · · · · · · · · · · · · · · · · ·							00		27
PROPERTY TYPE									
SINGLE-FAMILY RESIDENCE, CO	ONDOMINIUN	I, OR TOWN	HOUSE] APARTI	MENTS. NUN	ABER OF U	JNITS:	
☐ COMMERCIAL/INDUSTRIAL] VACAN				1.7
☐ AGRICULTURAL				[2	OTHER	Mining			
☐ BUSINESS PERSONAL PROPER	RTY/FIXTURE	S						-	
IS THIS PROPERTY AN OWNER-OCC	CUPIED SING	SLE-FAMILY	DWELL	ING?] YES	⊠ NO			
4. VALUE	A. VALUE (B. AF	PLICANT'S OPIN		UE C.AP	PEALS BOAF	D USE O	NLY
LAND	4,699	9,630.00		500,00	0.00**				
MINERAL RIGHTS									
IMPROVEMENTS/STRUCTURES									
TREES & VINES	/								
FIXTURES									
PERSONAL PROPERTY									
TOTAL	4,699	,630.00		500.00	0.00**				
PENALTIES			-						

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

^{**} Appraisal work is ongoing.

BOE-305-AH (P2) REV. 07 (06-08)

5. TY	PE OF ASSESSMENT BEING APPEALED 🇹 Check one. See ins	tructions for filing peri	ods	
X	REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF TH	E CURRENT YEAR	ř.	
	SUPPLEMENTAL ASSESSMENT	ROLL	YEAR:	
	ATTACH 2 COPIES OF NOTICE OR TAX BILL			
	DATE OF NOTICE OR TAX BILL:			
	ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSES	SSMENT ROLL	YEAR:	
	ATTACH 2 COPIES OF NOTICE OR TAX BILL			
	DATE OF NOTICE OR TAX BILL:			
If yo	CTS Check all that apply. See instructions before completin ou are uncertain of which item to check, please check "I. OTHER" and lication. The facts that I rely upon to support requested changes in va	attach two copies of a b	rief explanation of you	r reasons for filing this
	DECLINE IN VALUE			
	$^{\!$	ary 1 of the current yea	r.	
	CHANGE IN OWNERSHIP			
	No change in ownership occurred on the date of			
	Base year value for the change in ownership established on the	e date of	is incorrect.	
	NEW CONSTRUCTION			
	No new construction occurred on the date of			
	Base year value for the new construction established on the da	ite of	is incorrect	
	CALAMITY REASSESSMENT			
	Assessor's reduced value is incorrect for property damaged by	•		
[PERSONAL PROPERTY/FIXTURES. Assessor's value of persona 1. All personal property/fixtures.		es exceeds market va	alue.
[ceil 2. Only a portion of the personal property/fixtures. Attach descr	iption of those items.		
	PENALTY ASSESSMENT Penalty assessment is not justified.			
	CLASSIFICATION Assessor's classification and/or allocation of value of property i	s incorrect.		
	APPEAL AFTER AN AUDIT. Must include description of each prop 1. Amount of escape assessment is incorrect.	erty, issues being appe	aled, and your opinio	n of value
[2. Assessment of other property of the assessee at the location	is incorrect.		
I. C	THER			
]	Explanation attached			
7. WR	ITTEN FINDINGS OF FACTS (per fee schedule at time of hearing		1900	
X	Are requested.			
	Are not requested.			
8. THI	S APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See	instructions		
X \				
1	No.			
	CERTIFICAT			
accom, proper	or (or declare) under penalty of perjury under the laws of the State of Copanying statements or documents, is true, correct, and complete to the ty or the person affected (i.e., a person having a direct economic interest that the suthorized by the applicant under item 2 of this application, or (3) and the supplicant	e best of my knowledge a est in the payment of taxe attomey licensed to prac	and belief and that I an es on that property – "7 ctice law in the State of	n (1) the owner of the The Applicant"), (2) an f California, State Bar
SIGNATI	RE CONTRACTOR OF THE CONTRACTO	SIGNED AT (CITY, STATE)		DATE
NAME		Sacramento,	CA	11/20/14
ATTACK THE	bert R. Rubin			1 /
FILING S				
$ \underline{\mathbf{M}} $	OWNER AGENT ATTORNEY SPOUSE REGISTERED DO	MESTIC PARTNER C	CHILD PARENT	PERSON AFFECTED

Attachment to Application for Changed Assessment

1. Applicants Names: Leask-Ione Holdings LLC ET AL

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Kami Asgar, as Trustee of Miggie Equity Trust	18.6232659%
S. Kittredge Collins, Trustee of The Collins Family Trust	5.952381%
Malinda Howard Myers	6.1629484%
Lisa Lindsay Howard, Trustee of the Lisa Lindsay Howard Trust, dated July 11, 1996	6.1629484%

OFFICIAL RECEIPT

COUNTY OF AMADOR Jackson, California

			Date $2-3$ 20.14
RECEIVED FROM BOUL	in Jone	es,	Inc,
ADDRESS 555 Capit	ol Mai	1, Sui	te 1500, Sacramento, CA 95814
lister and -			No/100 DOLLARS (\$ 60.00)
For application	low Chi	mero	l assessment #14-16 -17
#14-11 - APN 005-	150-008-	5000 (1	14725 Acres)
#14-17 - APN 005-15	0-007-5	02 (9	97.12 Acres)
ACCOUNT	How Paid		210
Amount Due # WO 07	Cash		Department
Amount Paid \$60 00	Check# 24	584	By Seresa Nagolof
	Money Order	7	Deputy
			70725
			-796 KO-1Д, 649226

WELLS FARGO BANK

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH MICROPRINTED BORDER

24584

BOUTIN JONES INC. GENERAL ACCOUNT 555 CAPITOL MALL, SUITE 1500

SACRAMENTO, CA 95814 (916) 321-4444

11-4288/1210(2)

CHECK NO.

CHECK DATE

VENDOR NO.

24584

11/25/2014

COA

CHECK AMOUNT

60.00

VOID AFTER 180 DAYS

Sixty and NO/100

County of Amador

O THE IRDER

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THIS DOCUMENT CONTAINS HEAT SENSITIVE INK. TOUCH OR PRESS HERE - RED IMAGE DISAPPEARS WITH HEAT.

##O 24584## ### 21042882##3803053093##

#14-23

BOE-305-AH (P1) REV. 07 (06-08)

APPLICATION FOR CHANGED ASSESSMENT

APN 005-150-007-501

County of Amador
Board of Equalization
810 Court Street
Jackson CA 95642
Phone (209) 223-6470
Fax (209) 257-0619

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hearing.		A \$30 NO	N-REFUNDABLE PR	OCESSING FEE MU	JST BE PAIL	AT THE T	IME OF F	FILING	
1. APPLICANT INFORMATION APPLICATION NUMB									
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL,)			E-MAIL ADDRESS					
Leask-Ione Holdings LL		- see at	tached						
mailing address of applicant (<i>street addre</i> c/o Howard Propertie, P		047							
Ione	STATE CA	ZIP CODE 95640	DAYTIME TELEPHONE	ALTERNATE TE	LEPHONE	FAX TELEP	HONE		
2. AGENT OR ATTORNEY FOR APPLI	CANT		<u> </u>			1 /		{	
NAME OF AGENT OR ATTORNEY	07			E-MAIL ADDRESS				^ 1	
Robert R. Rubin, Esq.				brubin@	boutinj	ones.c	om	RD	
CONTACT PERSON IF OTHER THAN ABOVE (LAST, F	IRST, MIDDLE INITI	AL)						10	
MAILING ADDRESS (STREET ADDRESS OR P. O. BO.								-\	
Boutin Jones Inc., 555 C									
Sacramento	CA STATE	ZIP CODE 95814	DAYTIME TELEPHONE (916) 231-40	079 (916)32		(916)4	HONE 141-75	97	
		AUTHORIZA	TION OF AGENT						
If the applicant is a corporation, the a the agent is not an attorney licensed A separate authorization ma	in California, d	or a spouse, ch	ild, or parent of the	e person affected	t, this sect	ion must l	be comp	tity. If leted.	
NAME OF AGENT AND AGENCY				E-MAI	LADDRESS				
is hereby authorized to act as my ag	ent in this app	lication, and n	nay inspect assess	sor's records, en	ter in stipu	lation agr	eements	s, and	
NAMES AND ASSOCIATION OF THE STATE OF THE ST			relating to this app					est various and	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORI	ZED EMPLOYEE		TITLE			DA.	TE		
3. PROPERTY IDENTIFICATION INFO	RMATION		LINESCURED: AC	COUNT OR TAX BILL N	, in the same of t		275	-3	
005-150-007-501			UNSECURED. AC	JOODN'I OR TAX BILL N	UMBER			- 0	
PROPERTY ADDRESS OR LOCATION						-			
ADJ POR PAR 1, POR LOT	r 257 14	7.25 Acre	:S				2-4	Z20 V25	
						7			
						- 17	- 23		
PROPERTY TYPE 🗹								2	
SINGLE-FAMILY RESIDENCE,	CONDOMINIC	IM, OR TOWN	HOUSE	☐ APARTMEN		ER OF U	NITS:	4	
COMMERCIAL/INDUSTRIAL				☐ VACANT LA		40	13	0.0	
☐ AGRICULTURAL ☐ BUSINESS PERSONAL PROPE	DTV/CIVTUR	re		☑ OTHER:N	lining			10.4	
				=					
IS THIS PROPERTY AN OWNER-O	CCUPIED SIN	IGLE-FAMILY	DWELLING?	☐ YES 🖾 I	1 0		(8)		
4. VALUE		ON ROLL	B. APPLICANT'S O		C APPE	ALS BOAR	USE ONL	_Y	
LAND	41,882	2.00	25,000	0.00 **					
MINERAL RIGHTS									
IMPROVEMENTS/STRUCTURES						7.0			
TREES & VINES									
FIXTURES									
PERSONAL PROPERTY									
TOTAL	41,882	.00	25,00	0.00 **					
PENALTIES	-						-	_	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

^{**} Appraisal work is ongoing.

BOE-305-AH (P2) REV. 07 (06-08)

5. TY	PE OF ASSESSMENT BEING AI	PPEALED 🗹 C	heck one. See instri	actions for filia	ng periods		
X	REGULAR ASSESSMENT - V	ALUE AS OF J	ANUARY 1 OF THE	CURRENT YE	EAR		
П	SUPPLEMENTAL ASSESSME	ENT			ROLL YEAR:		
_	ATTACH 2 COPIES OF NOTION	CE OR TAX BILL	_			-	
	DATE OF NOTICE OR TAX B	LL:					
	ROLL CHANGE/ESCAPE AS	SESSMENT/CA	LAMITY REASSESS	MENT	ROLL YEAR:		
	ATTACH 2 COPIES OF NOTION						
	DATE OF NOTICE OR TAX B						
If y	CTS Check all that apply. Du are uncertain of which item to a plication. The facts that I rely upor DECLINE IN VALUE	check, please ch	eck "I. OTHER" and a	ttach two copie	s of a brief expla s:	anation of you	ır reasons for filing this
	☑ The assessor's roll value ex	ceeds the marke	t value as of Januar	v 1 of the curr	ent vear		
	CHANGE IN OWNERSHIP			,	,		
	☐ No change in ownership occ	urred on the dat	e of				
	Base year value for the char					is incorrect	
	NEW CONSTRUCTION					_	
	☐ No new construction occurre	d on the date of					
	 ☐ Base year value for the new	construction es	ablished on the date	of	is	incorrect.	
	CALAMITY REASSESSMENT	(2)					
	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 pers	onal property/fix	tures. Attach descrip	tion of those it	tems,		
F.	PENALTY ASSESSMENT						
	☐ Penalty assessment is not ju	istified.					
	CLASSIFICATION ☐ Assessor's classification and	l/or allocation of	value of property is	incorrect			
	APPEAL AFTER AN AUDIT. Mu ☐ 1. Amount of escape assess			ty, issues beir	ng appealed, ar	nd your opini	on of value,
	2. Assessment of other prop	erty of the asses	see at the location i	s incorrect.			
	OTHER						
	Explanation attached						
7. WF	ITTEN FINDINGS OF FACTS (p	er fee schedule	at time of hearing)				
X	Are requested.						
	Are not requested.						
	S APPLICATION IS DESIGNATE	DASACLAIM	FOR REFUND See i	nstructions.	100 100		
	No.						
-			CEDTIFICATI	ON .			
			CERTIFICATION				
	ly (or declare) under penalty of pe opanying stalements or document						
prope	ty or the person affected (i.e., a p	erson having a d	irect economic interes	t in the paymer	nt of taxes on the	at property – '	'The Applicant'), (2) an
agent	authorized by the applicant unde er117428who ha	r ilem 2 of this ap	oplication, or (3) an ai by the applicant and h	torney licensed	to practice law	in the State of	of California, State Bar
SIGNAT		s been retained t	y the applicant and he	SIGNED AT (CITY, S		on to me mis	
NAME				Sacramer			1126/14
	obert R. Rubin						1 / /
FILING S						D-	
\checkmark	OWNER AGENT ATTORN	IEY SPOUSE	REGISTERED DON	IESTIC PARTNER	CHILD	PARENT	PERSON AFFECTED

Amador County, CA In the Heart of the Mother Lode

amador County Assessor

Information as of Lien Date

January 1st 2014

Back To Last Search Results

Fireplaces **Pools**

View/Print Value Notice

Property Information Assessor ID Number 005-150-007-501 Tax Rate Area (TRA) 052037 **Last Recording Date** 7/19/2007 **Property Type** Acres ADJ POR PAR 1, POR LOT 257 **Asmt Description** Asmt Status Roll Values Land 41882 Structure Fixtures 0 Growing **Total Land and Improvements** 41882 **Personal Property** 0 0 **Business Property Homeowners Exemption** 0 Other Exemption 0 Net Assessment 41882 **Building Description(s) Building Number Building Square Footage** Garage Square Footage Year Built **Bedrooms Full Baths** Half Baths

OFFICIAL RECEIPT

COUNTY OF AMADOR Jackson, California

					Date 12-3 20 14
RECEIVED FRO	м Воц	fin:	Jones	, Inc	OT DATE OF THE PROPERTY OF THE
ADDRESS 5	55 Cax	oitol	Mai	Suite	e 1500, Sacramento, CA 95814
Sixty	end -				- no/100 DOLLARS (\$ 60.00)
For 2 Cop	plication	1 fo	UCKA	used 0	assissment
APN O	05-150-	807	-501	#14-	-23
APN OU	15-150-0	208-	501	# 14-0	24
ACCO	UNT		How F	aid 🗸	Ros
Amount Due	4.60	00	Cash		Department Department
Amount Paid	# 600	00	Check #	24676	By Serisa Wagoloff
			Money Order		Deputy
			Order		70728
					70720
					Devision in custods

WELLS FARGO BANK

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH MICROPHINTED BORDER

24676

BOUTIN JONES INC. GENERAL ACCOUNT 555 CAPITOL MALL, SUITE 1500

555 CAPITOL MALL, SUITE 1500 SACRAMENTO, CA 95814 (916) 321-4444

11-4288/1210(2)

CHECK NO.

CHECK DATE

VENDOR NO.

24676

11/26/2014

COA

CHECK AMOUNT

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Sixty and NO/100

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VOID AFTER 180 DAYS

County of Amador

THIS DOCUMENT CONTAINS HEAT SENSITIVE INK. TOUCH OR PRESS HERE - RED IMAGE DISAPPEARS WITH HEAT.

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Serlew !

14-24

BOE-305-AH (P1) REV. 07 (06-08)

APPLICATION FOR CHANGED ASSESSMENT

APN 005-150-008-501

County of Amador
Board of Equalization
810 Court Street
Jackson CA 95642
Phone (209) 223-6470
Fax (209) 257-0619

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.		A \$30 NON	N-REFUNDABLE PRO	CESSING FEE MU	JST BE PAII	D AT THE T	ME OF	FILING
1. APPLICANT INFORMATION APPLICATION NUMBER:								
NAME OF APPLICANT (LAST. FIRST, MIDDLE INITIAL)	_			E-MAIL ADDRESS				
Leask-Ione Holdings LLG		- see att	ached					
c/o Howard Propertie, P		047						
CITY Ione	STATE CA	95640	DAYTIME TELEPHONE	ALTERNATE TE	LEPHONE	FAX TELEPH	IONE	
2. AGENT OR ATTORNEY FOR APPLIC	CANT					71-1		
NAME OF AGENT OR ATTORNEY Robert R. Rubin, Esq.				E-MAIL ADDRESS brubin@	boutinj	ones.co	om	Ook
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FI	IRST, MIDDLE INITIA	L)						K
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX Boutin Jones Inc., 555 Ca		ll, Suite	1500					
CITY Sacramento	STATE CA	95814	DAYTIME TELEPHONE (916) 231-40	79 (916)32		FAX TELEPH (916)4		 597
the agent is not an attorney licensed in A separate authorization ma	ny be attached	to this applica	tion. Refer to the in	estructions for t	he require	d informat	ion.	
is hereby authorized to act as my age			ay inspect assesso rel <mark>ating to this appl</mark>		ter in stipu	Ilation agr	eement	s, and
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZ	ZED EMPLOYEE		TITLE			DAT	E Z	CX.
3. PROPERTY IDENTIFICATION INFOR	RMATION					1 1 102	::3	
SECURED: ASSESSOR'S PARCEL NUMBER 005-150-0	08-501		UNSECURED: ACC	COUNT OR TAX BILL N	UMBER	E 5	50	-71
PROPERTY ADDRESS OR LOCATION								7.5
ADJ POR PAR 1, POR LOT	257 14	7.25 Acre	5			1	-7	P
PROPERTY TYPE						1 1		
☐ SINGLE-FAMILY RESIDENCE, C☐ COMMERCIAL/INDUSTRIAL☐ AGRICULTURAL☐ BUSINESS PERSONAL PROPE IS THIS PROPERTY AN OWNER-OO	RTY/FIXTURE	:S		☐ APARTMEN ☐ VACANT LA ☑ OTHER:	ND Mining	BER OF U	NITS: _	23
				YES X		- M.C. DO 4 DO	1105.01	
4. VALUE	A. VALUE 184,583.00		B. APPLICANT'S OP		C APPE	EALS BOARD	02F 0V	ir A
LAND	101,505.00		30,000.00	,				
MINERAL RIGHTS			-					
IMPROVEMENTS/STRUCTURES			·					
TREES & VINES								
FIXTURES								
PERSONAL PROPERTY TOTAL	184,583.00		50,000.0	0 **				
PENALTIES				et 0221 × 0				
1 ENACTIES								

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 07 (06-08)

☑ 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:	19
□ ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT	ROLL YEAR:
ATTACH 2 COPIES OF NOTICE OR TAX BILL	
DATE OF NOTICE OR TAX BILL:	
5. 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 complication. The facts that I rely upon to support requested changes in value are as follows. A. DECLINE IN VALUE	pies of a brief explanation of your reasons for filing t
The assessor's roll value exceeds the market value as of January 1 of the co	urrent 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 of	r calamity.
E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property an 1. All personal property/fixtures.	
2. Only a portion of the personal property/fixtures. Attach description of thos	e 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 b 1. Amount of escape assessment is incorrect.	eing appealed, and your opinion of value.
☐ 2. Assessment of other property of the assessee at the location is incorrect,	
I. OTHER	
☐ Explanation attached.	
'. WRITTEN FINDINGS OF FACTS (per fee schedule at time of hearing)	
X Are requested.	E
☐ Are not requested.	
THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions	
X Yes.	
□ No.	
CERTIFICATION	
certify (or declare) under penalty of perjury under the laws of the State of California that accompanying statements or documents, is true, correct, and complete to the best of my keroperty or the person affected (i.e., a person having a direct economic interest in the paying gent authorized by the applicant under item 2 of this application, or (3) an attorney licensumber 117428 who has been retained by the applicant and has been authorized.	knowledge and belief and that I am (1) the owner of ment of taxes on that property – "The Applicant"), (2, sed to practice law in the State of California, State
IGNATURE SIGNED AT (CIT	
Sacram	mento, CA
AME	
Robert R. Rubin	
ILING STATUS	

Amador County, CA In the Heart of the Mother Lode

Information as of Lien Date January 1st 2014 Navigation **Back To Last Search Results** New Search Print View/Print Value Notice **Property Information** Assessor ID Number 005-150-008-501 Tax Rate Area (TRA) 052048 Last Recording Date 7/19/2007 **Property Type** Acres **Asmt Description** ADJ POR PAR 1, POR LOT 257 Asmt Status Roll Values Land 184583 Structure 0 0 **Fixtures** Growing 0 **Total Land and Improvements** 184583 **Personal Property** 0 **Business Property** 0 0 **Homeowners Exemption** Other Exemption 184583 Net Assessment **Building Description(s) Building Number Building Square Footage** Garage Square Footage Year Built **Bedrooms Full Baths** Half Baths Fireplaces **Pools** Navigation

New Search

OFFICIAL RECEIPT

COUNTY OF AMADOR Jackson, California

		, -	-		Date	12.	3		20 14
RECEIVED FROM	м Вои	hn:	Jones	, Inc	· .			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20
ADDRESS 5	55 Cap	ital	Mail	Suite	e 1500, Sac	vame	do, CA	958	74
Systy a	end_				N				
For 2 Explication for Changed assessment									
APN 005-150-007-501 #14-23									
APN OU	5-150-0	208-	501	# 14-0	24				***************************************
ACCO	UNT,		How P	aid 🗸	F	ens			
Amount Due	\$60	00	Cash		1 8	100	·····		Department
Amount Paid	# 60	00	Check #	24676	By Seres	N	agoly		
			Money Order				'/	Deputy	
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			*						Ser No G 19000365
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WELLS FARGO BANK

24676

BOUTIN JONES INC. GENERAL ACCOUNT 555 CAPITOL MALL, SUITE 1500

SACRAMENTO, CA 95814 (916) 321-4444

11-4288/1210(2)

CHECK NO. CHECK DATE

VENDOR NO.

24676

11/26/2014

COA

CHECK AMOUNT

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County of Amador

Sixty and NO/100

VOID AFTER 180 DAYS

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ENCLOSURE MEMO

CERTIFIED MAIL/

	RETURN RECEIPT REQUESTED
TO:	County of Amador Board of Equalization 810 Court Street Jackson, CA 95642
SUBJECT:	Applications for Changed Assessment
et al.	find two Applications for Changed Assessment for Leask-Ione Holdings LLC,
	our check in the amount of \$60.00 to cover the cost of processing said ease return a date-stamped as received copy of each Application in the envelope
Thank you.	

November 26, 2014 BY: Debbie Meyer for Robert R. Rubin

555 Capitol Mall Tel / 916.321.4444 Suite 1500 Fax / 916.441.7597

Sacramento, CA 95814 BOUTINJONES.COM

DATE:

BOE-305-AH (P1) REV 07 (06-08)

APPLICATION FOR CHANGED ASSESSMENT

APN 005-160-014-502

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

County of Amador
Board of Equalization
810 Court Street
Jackson CA 95642
Phone (209) 223-6470
Fax (209) 257-0619

hearing	A \$30 NON-REFUNDABLE PROCESSING FEE MUST BE PAID AT THE TIME OF FILING							
1. APPLICANT INFORMATION APPLICATION NUMBER:								
NAME OF APPLICANT (LAST FIRST, MIDDLE INITIAL): E-MAIL ADDRESS								
Leask-Ione Holdings LLC MAILING ADDRESS OF APPLICANT (STREET ADDRESS C/O Howard Propertie, P.0	OR F O BOX;		tache	i	******			
ione	STATE Z	95640	DAYTIME	TELEPHONE	ALTERNATE ()	TELEPHONE	FAX TELEPHONE	
2. AGENT OR ATTORNEY FOR APPLICA	ANT		***					
NAML OF AGENT OR ATTORNEY					E-MAIL ADDRES	s		
Robert R. Rubin, Esq.					brubin	@boutinj	ones.com	
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	ST, MIDDLË INITIAI	.)					KO	
MAILINGADDRESS (STREET ADDRESS ON P. O BOX) Boutin Jones Inc., 555 Cap	pitol Mal	l, Suite	1500		45-			
CITY Sacramento	STATE Z	95814	DAYTIME (916	TELEPHONE) 231-4079	(916) 3	TELEPHONE 321-4444	FAX TELEPHONE (916)441-7597	
	ll-	AUTHORIZA	TION OF	AGENT				
If the applicant is a corporation, the age the agent is not an attorney licensed in A separate authorization may	California, or	r a spouse, ch	ild, or p	arent of the pe	erson affect	ed, this secti	on must be completed.	
NAME OF AGENT AND AGENCY			10111-320		E-M	IAIL ADDRESS		
is hereby authorized to act as my agen				ect assessor's to this applica		nter in stipu	lation agreements, and	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZE				TLE			DATE	
3. PROPERTY IDENTIFICATION INFORM	MATION							
SECURED ASSESSOR'S PARCEL NUMBER 005-160-014-502			U	UNSECURED ACCOUNT OR TAX BILL NUMBER				
PROPERTY ADDRESS OR LOCATION							***************************************	
347.82 acres								
PROPERTY TYPE								
☐ SINGLE-FAMILY RESIDENCE, CO☐ COMMERCIAL/INDUSTRIAL☐ AGRICULTURAL☐ BUSINESS PERSONAL PROPER	TY/FIXTURE	S			APARTME VACANT L OTHER: _	AND	ER OF UNITS:	
IS THIS PROPERTY AN OWNER-OCC	CUPIED SING	GLE-FAMILY I	OWELLII	NG?	YES 🛚	NO		
4. VALUE	A, VALUE (ON ROLL	B APF	PLICANT'S OPINI	ON OF VALUE	C. APPE	ALS BOARD USE ONLY	
LAND							(5.7	
MINERAL RIGHTS	\$5,100,	000		\$100,000**				
IMPROVEMENTS/STRUCTURES								
TREES & VINES					124			
FIXTURES	100 H-0						- 45 -1	
PERSONAL PROPERTY							4	
TOTAL						35 55 55 55 55 55 55 55 55 55 55 55 55 5	0.4	
PENALTIES	\$5,100,	000		\$100,000**				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

^{**} Appraisal work is ongoing.

BOE-305-AH (P2) REV. 07 (06-08)

					heck one. See ins		0.		
X	REGULA	RASSES	SMENT - VAL	UE AS OF J	NUARY 1 OF TH	E CURRENT Y	EAR	See attach	ment.
	ATTACH	2 COPIE	ASSESSMENT S OF NOTICE OR TAX BILL:	OR TAX BILI			ROLL YEAR	R:	
	ROLL CH	IANGE/E	SCAPE ASSES S OF NOTICE	SSMENT/CAI	AMITY REASSES		ROLL YEAF	R:	
	DATE OF	NOTICE	OR TAX BILL:						
If yo	CTS 🗹	Check all ertain of when the facts that	that apply. See nich item to che at I rely upon to	e instructions ck, please che	s before completin	g this section. attach two copie	es of a brief exp s:	planation of you	r reasons for filing this
[The ass	sessor's r	oll value excee	ds the marke	t value as of Janu	ary 1 of the curr	ent year.		
[nge in ow	nership occurre		e of				
[☐ Base ye	ear value	for the change	in ownership	established on the	e date of		is incorrect	
	NEW CON								
				istruction est	ablished on the da	te of		s incorrect	
			ESSMENT						
					perty damaged by		•		
]] 1. All pe	ersonal pro	operty/fixtures.		s value of persona			eeds market v	alue.
L	2. Only	a portion	of the personal	l property/fixt	ures. Attach descr	ption of those it	ems.		
	PENALTY / Penalty		MENT ent is not justifi	ied.					
		or's classi			value of property i				
] 1. Amoເ	int of esca	ape assessmer	nt is incorrect			g appealed, a	and your opinio	n of value.
	2. Asset	ssment of	other property	of the asses	see at the location	is incorrect.			
	THER								
	Explana	tion aπac	ned. 						
7. WRI	ITTEN FIN	DINGS OF	FACTS (per f	ee schedule	at time of hearing)			
X A	Are reques	ted.							
	Are not req	uested.							
8. THIS	SAPPLICA	TION IS	ESIGNATED A	S A CLAIM F	OR REFUND See	instructions.			
[X] Y	/es								
	10.								
					CERTIFICAT	ION			

accom _i propert	panying sta ty or the pe authorized	itements o rson affect by the app	r documents, is led (i.e., a perso llicant under iter	true, correct, In having a dii In 2 of this ap	and complete to the ect economic intere	best of my know st in the paymen attorney licensed	vledge and be It of taxes on ti I to practice lay	lief and that I ai hat property – " w in the State o	hereon, including any m (1) the owner of the The Applicant"), (2) an f California, State Bar pplication.
SIGNATU	1/8	2				SIGNED AT (CITY, S			DATE
NIAME (1900	1				Sacramer	nto, CA	*************	1-13-15
Ro	bert R	. Rubir	1						(*)
FILING ST									
	OWNER	AGENT	ATTORNEY	SPOUSE	REGISTERED DO	MESTIC PARTNER	CHILD	PARENT	PERSON AFFECTED

Attachment to Application for Changed Assessment

1. Applicants Names: Leask-Ione Holdings LLC ET AL

The following individuals and entities own the following interests in the properties:

Amador, LLC	15.608465%
Frank Robert Howard	12.037231%
Leask-Ione Holdings, LLC	24.9924428%
Cynthia Anne Leask Saint Onge	3.952381%
Thomas Brumley, as Trustee of Heritage Equity Trust	6.5079365%
Kami Asgar, as Trustee of Miggie Equity Trust	18.6232659%
S. Kittredge Collins, Trustee of The Collins Family Trust	5.952381%
Malinda Howard Myers	6.1629484%
Lisa Lindsay Howard, Trustee of the Lisa Lindsay Howard Trust, dated July 11, 1996	6.1629484%

5. Type of Assessment Being Appealed.

As was learned from a corrected bill issued on or about December 26, 2014, a copy of which is attached, the assessed value of this APN was increased from zero to \$5,100,000. This application is timely pursuant to Revenue and Taxation Code section 1603(b)(2) because it is being filed within 60 days of the issuance of the corrected bill.

TBUN2 1.0.054

AMADOR COUNTY 2014 - 2015 PROPERTY TAX BILL MICHAEL E. RYAN, TAX COLLECTOR

12/22/2014 8:43:50AM

Amador County Tax Collector, 810 Court Street, Jackson, CA 95642-2132 SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

PROPERTY INFORMATION IMPORTANT MESSAGES Original bill date 12/19/2014
THIS BILL WILL NOT BE SENT TO YOUR LENDER ASMT NUMBER: 005-160-014-502 TAX RATE AREA: 052-048 FEE NUMBER: 005-160-014-502 ACRES: 347.82 Pay by credit card at 1-800-609-4599, or LOCATION; visit www.officialpayments.com ASSESSED OWNER: Pay e-check: www.officialpayments.com/echeck To view your taxes on-line visit www.amadorgov.org/Tax LEASK-IONE HOLDINGS LLC ET AL MINERAL RIGHTS FROM C/O HOWARD PROPERTIES 005-160-014-000 PO BOX 1047 **IONE CA 95640 COUNTY VALUES, EXEMPTIONS AND TAXES** PHONE #8 VALUE DESCRIPTION PRIDE CURRENT THIS BILL VALUATIONS (209)223-6351 LAND

VALUES X TAX RATE PER \$100 1,000000 51,000.00 VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS CODE DESCRIPTION ASSESSED VALUES **AGENCY TAXES** ACUSD 2002 BOND 5,100,000 .016500

AGENCY TAXES

790.50

5,100,000

5,100,000

AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES

790.50

1ST INSTALLMENT \$25,895.25 2ND INSTALLMENT \$25.895.25 **DELINQUENT AFTER 1/25/2015 DELINQUENT AFTER 4/10/2015**

TOTAL TAXES \$51,790.5

ASMT NUMBER:

EXEMPTIONS (209)223-6351

PAYMENTS (209)223-6364 PERS PROP (209)223-6351 ADDR CHANGE (209)223-6351 INQUIRIES (209)223-8364

005-160-014-502

2014

NET TAXABLE VALUE

AMADOR COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

5,100,000

ORIG ASMT: FEE NUMBER: 005-160-014-502

MAKE CHECK PAYABLE TO:

LOCATION:

005-160-014-502

Amador County Tax Collector 810 Court Street, Jackson, CA 95642-2132

CURRENT OWNER: LEASK-IONE HOLDINGS LLC ET AL (209)223-6364

C/O HOWARD PROPERTIES PO BOX 1047 IONE CA 95640

IF PAID BY 4/10/2015 \$25,895.25

DELINQUENT AFTER 4/10/2015 (INCLUDES 10% PENALTY OF \$2,589.52 AND \$20.00 COST)

TEAR

TEAR HERE

AMADOR COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: ORIG ASMT: FEE NUMBER

005-160-014-502 005-160-014-502

2014

MAKE CHECK PAYABLE TO:

LOCATION:

005-160-014-502

IONE CA 95640

Amador County Tax Collector 810 Court Street, Jackson, CA 95642-2132 (209)223-6364

CURRENT OWNER:

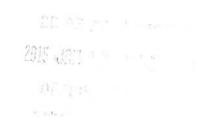
LEASK-IONE HOLDINGS LLC ET AL C/O HOWARD PROPERTIES

PO BOX 1047

IF PAID BY 1/25/2015 \$25,895.25

DELINQUENT AFTER 1/25/2015 (INCLUDES 10% PENALTY OF \$2,589.52) \$28,484,77 TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 1/25/2015 \$51,790.50





ENCLOSURE MEMO

CERTIFIED MAIL/ RETURN RECEIPT REQUESTED

			RETURN RECEIPT REQUESTEL
TO:	County of Amador Board of Equalization 810 Court Street Jackson, CA 95642		
SUBJECT:	Applications for Change	ed Assessi	nent
Enclosed please tal.	find one Application for Chang	ed Assessi	ment for Leask-Ione Holdings LLC, et
	our check in the amount of \$30 ase return a date-stamped as rec		er the cost of processing said by of the Application in the envelope
Thank you.			
DATE: _	January 13, 2015	BY:	Debbie Meyer for Robert R. Rubin

555 Capitol Mall Tel / 916.321.4444 Suite 1500 Fax / 916.441.7597

Sacramento, CA 95814 BOUTINJONES.COM

WELLS FARGO BANK

BOUTIN JONES INC. GENERAL ACCOUNT 555 CAPITOL MALL, SUITE 1500

555 CAPITOL MALL, SUITE 1500 SACRAMENTO, CA 95814 (916) 321-4444

11-4288/1210(2)

CHECK NO.

CHECK DATE

VENDOR NO.

25195

01/13/2015

COA

CHECK AMOUNT

30.00

Thirty and NO/100

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) THE RDER County of Amador

VOID AFTER 180 DAYS

Merem Suken

#O 25195# #121042882#3803053093#

White Payor - Pink Auditor /Controller - Yellow Issuing Department

OFFICIAL RECEIPT

THIS DOCUMENT CONTAINS HEAT SENSITIVE INK. TOUCH OR PRESS HERE - RED IMAGE DISAPPEARS WITH HEAT

COUNTY OF AMADOR
Jackson, California

				Jackson, v	MINIM
		, .	-		Date 1-16 20.15
RECEIVED FROM	Dou	fin	Ime		1C.
ADDRESS 555	5 Car	ito	1 Ma	II, Su	ite 1500, Sacramento, CA 95814
Murtis	and				- No/100 DOLLARS (\$ 30.00)
For Appro	lication	Ñ.	for (Chan	ged assessment # 14-31
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			Money Order		* /
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WELLS FARGO BANK

BOUTIN JONES INC. GENERAL ACCOUNT 555 CAPITOL MALL, SUITE 1500 SACRAMENTO, CA 95814

(916) 321-4444

County of Amador

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#O 25195# #121042882#3803053093#

White Payor - Pink Auditor /Controller - Yellow Issuing Department

OFFICIAL RECEIPT

COUNTY OF AMADOR Jackson, California

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RECEIVED FROM	5	. 1	110	1 6	1/2 1500 Saaramento CA 95814
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			Money Order		
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