

**AMADOR COUNTY BOARD OF EQUALIZATION**  
County Administration Center  
Board of Supervisors Chambers  
810 Court Street  
Jackson, California 95642

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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, 6254.7, 6254.15, 6254.16, or 6254.22.

# 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**

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### **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 of 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



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

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

IONE SILICA SAND MINE

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

ASSESSMENT PERIOD	ASSESSOR PARCEL NO.	ORIGINAL ROLL VALUE			STIPULATED TAXABLE VALUES			CHANGE IN VALUE HOWARD ETAL INCREASE OR (DECREASE)
		LAND SURFACE	LAND MINERAL RTS	LAND TOTAL	LAND SURFACE	LAND MINERAL RTS	LAND TOTAL	
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)

## IONE SILICA SAND MINE

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

UNIMIN UNIT BASE YEAR & FMV

	BASE YEAR, FAIR MARKET, AND TAXABLE VALUE SUMMARY			
	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		FMV		FMV
LAND - IMPS SETTling PONDS (SEPARATE TEST FOR LOWER OF FMV OR BASE YR)	\$93,609	\$0	\$94,034	\$0
TAXABLE VALUE BASIS FOR SETTling PONDS		FMV		FMV
<b>TAXABLE VALUE ALLOCATION:</b>				
LAND- SURFACE VALUE		\$2,675,110		\$2,675,110
LAND- MINERAL RIGHTS		\$1,889,000		\$1,541,000
LAND - IMPROVEMENTS		\$0		\$0
LAND - IMPROVEMENTS SETTling PONDS		\$0		\$0
BLDS - STRUCTURES		\$383,000		\$383,000
FIXTURES		\$1,325,000		\$1,325,000
SUBTOTAL - LAND & IMPS		\$6,272,110		\$5,924,110
PERSONAL PROPERTY		\$234,334		\$234,334
TOTAL PROPERTY - UNIMIN PCLS		\$6,506,444		\$6,158,444

LEASK - IONE HOLDINGS LLC ET AL ALLOCATION

<u>ALLOCATION TO APNS</u>	<u>ASSEESSEE</u>	<u>ACRES</u>	<u>JANUARY 1, 2013 LIEN DATE</u>	<u>JANUARY 1, 2014 LIEN DATE</u>
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

NOTE: LAND IMPROVEMENTS, BUILDINGS/STRUCTURES , FIXTURES, AND PERSONAL PROPERTY ASSESSED TO UNIMIN

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

IONE SILICA SAND MINE

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

<b>BASE YEAR VALUE CALCULATIONS</b>
-------------------------------------

	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					
<b>JAN 1, 2013 ADJUSTED BASE YR</b>	<b>\$1,871,562</b>	<b>\$93,609</b>	<b>\$3,773,348</b>	<b>\$25,571,596</b>	<b>\$1,154,274</b>
BASE YR INDEX FACTOR	1.00454	1.00454	1.00454	1.00454	1.0054
2013 NEW CONSTRUCTION					
2013 REMOVALS @ ADJ BASE YR					
<b>JAN 1, 2014 ADJUSTED BASE YR</b>	<b>\$1,880,059</b>	<b>\$94,034</b>	<b>\$3,790,479</b>	<b>\$25,687,690</b>	<b>\$1,160,506</b>

<b>MINERAL RIGHTS:</b>
------------------------

	JAN 1, 2012 STIP	JAN 1, 2013	JAN 1, 2014
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
BASE YR OLD RESERVES		\$3,309,939	\$1,446,386
BASE YR NEW RESERVES		\$0	\$0
<b>TOTAL MINERAL RTS BASE YR VALUE</b>	<b>\$3,979,075</b>	<b>\$3,309,939</b>	<b>\$1,446,386</b>
BASE YEAR \$/TON	\$0.83036	\$0.84697	\$0.85082



LEASE - 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 CALCULATIONS**

		JAN 1, 2013	JAN 1, 2014
<b>FMV ALLOCATION</b>			
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. VEHICLES - TRUCKS)		\$234,334	\$234,334
		<hr/>	<hr/>
		\$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
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005-160-014	347.84	\$817,205	
005-160-014-501	347.81		\$817,205
005-190-021	202.00	\$474,572	\$474,572
	<hr/>	<hr/>	<hr/>
	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
		<hr/>	<hr/>
		\$1,889,000	\$1,541,000

### STIPULATION FOR REDUCTION OF ASSESSMENT

SECURED ROLL       UNSECURED ROLL       SUPPLEMENTAL ROLL  
 20 13 20 \_\_\_\_\_ 20 \_\_\_\_\_ 20 \_\_\_\_\_      20 \_\_\_\_\_ 20 \_\_\_\_\_ Roll # \_\_\_\_\_

Clerk of the Amador County Board of Supervisors sitting as the Amador County Board of Equalization. Re:

APPLICATION NO. 13-07 & 13-08		PARCEL NO. Various - See Exhibit A	
NAME Leask - Ione Holdings LLC ET AL		TRA 052-037	
ADDRESS C/O Howard Properties PO Box 1047		CITY, STATE, ZIP Ione CA 95640	
HOME PHONE		BUSINESS PHONE 916 231-4079	

It is hereby stipulated that the full cash value of the above described property should be reduced from present values to the proposed values stated below:

	SECURED ROLL		SUPPLEMENTAL ROLL	
	ASSESSOR CURRENT VALUE	PROPOSED FULL CASH VALUE	ROLL VALUE	NEW BASE VALUE
LAND	19,362,469	4,564,110		
IMPROVEMENTS				
PERSONAL PROPERTY				
Fixtures				
<b>NET TOTAL</b>	<b>19,362,469</b>	<b>4,564,110</b>	<b>0</b>	<b>0</b>

**REASON FOR PROPOSED REDUCTION:**

- 4831 Assessor Error       4831.5 Assessee Error  
 1603.1 Application for Changed Assessment Filed: Stipulation: Hearing required.  
 1607 Timely filed Application for Changed Assessment: Board waives the appearance of Taxpayer.

Reason: (Assessor's Explanation) Original value factored forward while data was being collected. New data indicated new taxable value.

NOTE: Under the authority granted by Section 1608 of the Revenues and Taxation Code, the Amador County Board of Equalization may either approve or reject this stipulation for reduction of assessed value for the full cash values indicated above. If the Board rejects the stipulation, written notice will be given of the date set for hearing the application for reduction.

APPLICANT \_\_\_\_\_ DATE \_\_\_\_\_ ASSESSOR [Signature] DATE 1/24/2023

**FOR BOARD USE ONLY:**

Approved       Rejected  
 Date Filed: \_\_\_\_\_  
 Hearing set for: \_\_\_\_\_

CHAIRMAN OF BOARD OF SUPERVISORS \_\_\_\_\_

COUNTY COUNSEL \_\_\_\_\_

BOARD CLERK \_\_\_\_\_

**FOR AUDITOR'S USE ONLY:**

TOTAL BILLED	TAX RATES	GROSS TAXES	NET TAX DUE	INSTALLMENTS		INCREASED DECREASED
				FIRST	SECOND	

ROLL YEAR \_\_\_\_\_ NUMBER \_\_\_\_\_ BY \_\_\_\_\_ DATE \_\_\_\_\_

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

To Assessor 10/21/13

# 13-07

BOE-305-AH (P 1) REV 07 (06-08)

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

**APPLICATION FOR CHANGED ASSESSMENT**

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information the appeals board considers necessary may result in the continuance of the hearing.

**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, et al. - see attached

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P O BOX)

c/o Howard Properties, P.O. Box 1047

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

Ione

CA

95640

( )

( )

( )

**2. AGENT OR ATTORNEY FOR APPLICANT**

NAME OF AGENT OR ATTORNEY

E-MAIL ADDRESS

Robert R. Rubin, Attorney at Law

brubin@boutinjones.com

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

MAILING ADDRESS (STREET ADDRESS OR P O BOX)

Boutin Jones Inc., 555 Capitol Mall, Suite 1500

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE

ALTERNATE TELEPHONE

FAX TELEPHONE

Sacramento

CA

95814

(916)231-4079

( )

(916) 441-7597

**AUTHORIZATION OF AGENT**

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY

E-MAIL ADDRESS

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

SIGNATURE OF APPLICANT OFFICER OR AUTHORIZED EMPLOYEE

TITLE

DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

SECURED ASSESSOR'S PARCEL NUMBER

005-150-007-502

UNSECURED ACCOUNT OR TAX BILL NUMBER

005-150-007-502

PROPERTY ADDRESS OR LOCATION

97.12 ACRES, ADJ POR PARCEL 1, POR LOT 257

**PROPERTY TYPE**

SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE

APARTMENTS. NUMBER OF UNITS: \_\_\_\_\_

COMMERCIAL/INDUSTRIAL  
AGRICULTURAL

VACANT LAND

BUSINESS PERSONAL PROPERTY/FIXTURES

OTHER: Mining

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING?

YES  NO

**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$4,678,391

\$1,937,500\*\*

MINERAL RIGHTS

IMPROVEMENTS/STRUCTURES

TREES & VINES

FIXTURES

PERSONAL PROPERTY

TOTAL \$4,678,391

\$1,937,500

PENALTIES

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

\*\*Appraisal work is ongoing.

Rec'd  
10/21/13

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_

6. FACTS  Check all that apply. See instructions before completing this section.

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

A. DECLINE IN VALUE

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

B. CHANGE IN OWNERSHIP

- No change in ownership occurred on the date of \_\_\_\_\_.
- Base year value for the change in ownership established on the date of \_\_\_\_\_ is incorrect.

C. NEW CONSTRUCTION

- No new construction occurred on the date of \_\_\_\_\_.
- Base year value for the new construction established on the date of \_\_\_\_\_ is incorrect.

D. CALAMITY REASSESSMENT

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

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

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

F. PENALTY ASSESSMENT

- Penalty assessment is not justified.

G. CLASSIFICATION

- Assessor's classification and/or allocation of value of property is incorrect

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

- 1. Amount of escape assessment is incorrect.
- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

- Explanation attached

7. WRITTEN FINDINGS OF FACTS ( per 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, California	DATE 12/17/2013
NAME Robert R. Rubin		

FILING STATUS

- OWNER
- AGENT
- ATTORNEY
- 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%

To Assessor 10/21/13

# 13-08

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

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

**APPLICATION FOR CHANGED ASSESSMENT**

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**A \$30 NON-REFUNDABLE PROCESSING FEE MUST BE PAID AT THE TIME OF FILING**

<b>1. APPLICANT INFORMATION</b>		<b>APPLICATION NUMBER:</b>	
NAME OF APPLICANT (LAST FIRST MIDDLE INITIAL) <b>Leask-Ione Holdings LLC, et al. - see attached</b>		E-MAIL ADDRESS	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX) <b>c/o Howard Properties, P.O. Box 1047</b>					
CITY <b>Ione</b>	STATE <b>CA</b>	ZIP CODE <b>95640</b>	DAYTIME TELEPHONE ( )	ALTERNATE TELEPHONE ( )	FAX TELEPHONE ( )

*Rec'd  
10/21/13*

<b>2. AGENT OR ATTORNEY FOR APPLICANT</b>		<b>E-MAIL ADDRESS</b>	
NAME OF AGENT OR ATTORNEY <b>Robert R. Rubin, Attorney at Law</b>		<b>brubin@boutinjones.com</b>	
CONTACT PERSON IF OTHER THAN ABOVE (LAST FIRST, MIDDLE INITIAL)			

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX) <b>Boutin Jones Inc., 555 Capitol Mall, Suite 1500</b>					
CITY <b>Sacramento</b>	STATE <b>CA</b>	ZIP CODE <b>95814</b>	DAYTIME TELEPHONE <b>(916)231-4079</b>	ALTERNATE TELEPHONE ( )	FAX TELEPHONE <b>(916) 441-7597</b>

**AUTHORIZATION OF AGENT**

*If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.*

NAME OF AGENT AND AGENCY	E-MAIL ADDRESS
<i>is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.</i>	

SIGNATURE OF APPLICANT OFFICER OR AUTHORIZED EMPLOYEE	TITLE	DATE

<b>3. PROPERTY IDENTIFICATION INFORMATION</b>	
SECURED ASSESSOR'S PARCEL NUMBER <b>005-150-008-502</b>	UNSECURED ACCOUNT OR TAX BILL NUMBER <b>005-150-008-502</b>

PROPERTY ADDRESS OR LOCATION  
**147.25 ACRES, ADJ POR PARCEL 1, POR LOT 257**

**PROPERTY TYPE**  **RESIDENCE**

SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE  
 COMMERCIAL/INDUSTRIAL  
 AGRICULTURAL  
 BUSINESS PERSONAL PROPERTY/FIXTURES

APARTMENTS. NUMBER OF UNITS: \_\_\_\_\_  
 VACANT LAND  
 OTHER: Mining

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING?  YES  NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	\$13,926,375	\$5,182,500**	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	\$13,926,375	\$5,182,500	
PENALTIES			

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

**\*\*Appraisal work is ongoing.**

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

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

DATE  
10/17/2013

NAME  
Robert R. Rubin

FILING STATUS

- OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  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%





To Assessor 12/5/14

#14-16

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

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

APPLICATION FOR CHANGED ASSESSMENT

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1. APPLICANT INFORMATION

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) Leask-Ione Holdings LLC, et al. - see attached

APPLICATION NUMBER:  
E-MAIL ADDRESS

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P.O. BOX)  
c/o Howard Propertie, P.O. Box 1047

CITY Ione STATE CA ZIP CODE 95640 DAYTIME TELEPHONE ( ) ALTERNATE TELEPHONE ( ) FAX TELEPHONE ( )

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY Robert R. Rubin, Esq. E-MAIL ADDRESS brubin@boutinjones.com

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

MAILING ADDRESS (STREET ADDRESS OR P.O. BOX)  
Boutin Jones Inc., 555 Capitol Mall, Suite 1500

CITY Sacramento STATE CA ZIP CODE 95814 DAYTIME TELEPHONE (916) 231-4079 ALTERNATE TELEPHONE (916) 321-4444 FAX TELEPHONE (916) 441-7597

AUTHORIZATION OF AGENT

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NAME OF AGENT AND AGENCY E-MAIL ADDRESS

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER 005-150-008-502 UNSECURED: ACCOUNT OR TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION  
ADJ POR PAR 1, POR LOT 257 147.25 Acres

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
 COMMERCIAL/INDUSTRIAL
 AGRICULTURAL
 BUSINESS PERSONAL PROPERTY/FIXTURES
 APARTMENTS. NUMBER OF UNITS:
 VACANT LAND
 OTHER: Mining

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING?  YES  NO

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

\*\* Appraisal work is ongoing.

Rec'd 12/1/14

2014 DEC 1 11:30 AM
DO OF SUPERVISORS

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: \_\_\_\_\_  
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DATE OF NOTICE OR TAX BILL: \_\_\_\_\_

6. FACTS  Check all that apply. See instructions before completing this section.

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  - The assessor's roll value exceeds the market value as of January 1 of the current year.
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- C. NEW CONSTRUCTION
  - No new construction occurred on the date of \_\_\_\_\_.
  - Base year value for the new construction established on the date of \_\_\_\_\_ is incorrect.
- D. CALAMITY REASSESSMENT
  - Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- E. PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
  - 1. All personal property/fixtures.
  - 2. Only a portion of the personal property/fixtures. Attach description of those items.
- F. PENALTY ASSESSMENT
  - Penalty assessment is not justified.
- G. CLASSIFICATION
  - Assessor's classification and/or allocation of value of property is incorrect.
- H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
  - 1. Amount of escape assessment is incorrect.
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- 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
--	---	------------------

NAME  
Robert R. Rubin

FILING STATUS

OWNER  AGENT  ATTORNEY  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 2014

RECEIVED FROM Boutin Jones, Inc.

ADDRESS 555 Capitol Mall, Suite 1500, Sacramento, CA 95814

Sixty and NO/100 DOLLARS (\$ 60.00)

For Application for Changed Assessment #14-16 & #14-17

#14-16 - APN 005-150-008-502 (147.25 Acres)

#14-17 - APN 005-150-007-502 (97.12 Acres)

ACCOUNT		How Paid ✓	
Amount Due	\$ 60 00	Cash	
Amount Paid	\$ 60 00	Check # <u>24584</u>	
		Money Order	

BOS Department  
By Teresa Nagel Deputy

70725

Form 600-001 (03/06/05)

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH MICROPRINTED BORDER

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

**WELLS FARGO BANK**

24584

11-4288/1210(2)

CHECK NO. 24584  
CHECK DATE 11/25/2014  
VENDOR NO. COA

CHECK AMOUNT

60.00

PAY

Sixty and NO/100

County of Amador

VOID AFTER 180 DAYS

NO THE ORDER IF

Christy Bladen



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

⑈024584⑈ ⑆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 Assessment**

---

Enclosed please find two Applications for Changed Assessment for Leask-Ione Holdings LLC, et al.

Also enclosed is our check in the amount of \$60.00 to cover the cost of processing said Applications. Please return a date-stamped as received copy of each Application in the envelope provided.

Thank you.

**DATE:** November 25, 2014

**BY:** Debbie Meyer for Robert R. Rubin

To 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

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-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, et al. - see attached

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

c/o Howard Propertie, P.O. Box 1047

Table with 6 columns: CITY, STATE, ZIP CODE, DAYTIME TELEPHONE, ALTERNATE TELEPHONE, FAX TELEPHONE. Values: Ione, CA, 95640, ( ), ( ), ( )

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY

E-MAIL ADDRESS

Robert R. Rubin, Esq.

brubin@boutinjones.com

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

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

Boutin Jones Inc., 555 Capitol Mall, Suite 1500

Table with 6 columns: CITY, STATE, ZIP CODE, DAYTIME TELEPHONE, ALTERNATE TELEPHONE, FAX TELEPHONE. Values: Sacramento, CA, 95814, (916) 231-4079, (916) 321-4444, (916) 441-7597

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY

E-MAIL ADDRESS

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

Table with 3 columns: SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE, TITLE, DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED: ASSESSOR'S PARCEL NUMBER

005-150-007-502

UNSECURED ACCOUNT OR TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

ADJ POR PAR 1, POR LOT 257 97.12 Acres

PROPERTY TYPE

- Single-family residence, commercial/industrial, agricultural, business personal property, apartments, vacant land, other: Mining

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

Table with 4 columns: 4. VALUE, A. VALUE ON ROLL, B. APPLICANT'S OPINION OF VALUE, C. APPEALS BOARD USE ONLY. Rows include Land, Mineral Rights, Improvements, Trees & Vines, Fixtures, Personal Property, Total, Penalties.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

\*\* Appraisal work is ongoing.

Rec'd 12/1/14

2014 DEC 1 10:11 AM BOARD OF SUPERVISORS

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

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- SUPPLEMENTAL ASSESSMENT ROLL YEAR: \_\_\_\_\_  
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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
NAME Robert R. Rubin		

FILING STATUS

OWNER    AGENT    ATTORNEY    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%
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Lisa Lindsay Howard, Trustee of the Lisa Lindsay Howard Trust, dated July 11, 1996	6.1629484%

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COUNTY OF AMADOR

Jackson, California

Date 12-3 2014

RECEIVED FROM Boutin Jones, Inc.

ADDRESS 555 Capitol Mall, Suite 1500, Sacramento, CA 95814

Sixty and NO/100 DOLLARS (\$ 60.00)

For Application for Changed Assessment #14-16 & #14-17

#14-16 - APN 005-150-008-502 (147.25 Acres)

#14-17 - APN 005-150-007-502 (97.12 Acres)

ACCOUNT		How Paid ✓	
Amount Due	\$ 60 00	Cash	
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		Money Order	

BOS Department  
By Teresa Nagel Deputy

70725

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SACRAMENTO, CA 95814  
(916) 321-4444

**WELLS FARGO BANK**

24584

11-4288/1210(2)  
CHECK NO. 24584 CHECK DATE 11/25/2014 VENDOR NO. COA

AY

Sixty and NO/100

CHECK AMOUNT  
60.00

County of Amador

VOID AFTER 180 DAYS

OF THE  
ORDER  
IF

Christina Bearden

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

⑈024584⑈ ⑆121042882⑆3803053093⑈

#14-23

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

**APPLICATION FOR CHANGED ASSESSMENT**

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**1. APPLICANT INFORMATION** **APPLICATION NUMBER:**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) E-MAIL ADDRESS  
Leask-Ione Holdings LLC, et al. - see attached

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
c/o Howard Propertie, P.O. Box 1047

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE  
Ione CA 95640 ( ) ( ) ( ) ( ) ( ) ( )

**2. AGENT OR ATTORNEY FOR APPLICANT**

NAME OF AGENT OR ATTORNEY E-MAIL ADDRESS  
Robert R. Rubin, Esq. brubin@boutinjones.com

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
Boutin Jones Inc., 555 Capitol Mall, Suite 1500

CITY STATE ZIP CODE DAYTIME TELEPHONE ALTERNATE TELEPHONE FAX TELEPHONE  
Sacramento CA 95814 (916) 231-4079 (916) 321-4444 (916) 441-7597

**AUTHORIZATION OF AGENT**

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SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE TITLE DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

SECURED ASSESSOR'S PARCEL NUMBER UNSECURED ACCOUNT OR TAX BILL NUMBER  
005-150-007-501

PROPERTY ADDRESS OR LOCATION  
ADJ POR PAR 1, POR LOT 257 147.25 Acres

**PROPERTY TYPE**

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
- COMMERCIAL/INDUSTRIAL
- AGRICULTURAL
- BUSINESS PERSONAL PROPERTY/FIXTURES
- APARTMENTS. NUMBER OF UNITS: \_\_\_\_\_
- VACANT LAND
- OTHER: Mining

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING?  YES  NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	41,882.00	25,000.00 **	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
TOTAL	41,882.00	25,000.00 **	
PENALTIES			

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

\*\* Appraisal work is ongoing.

Rec'd  
12/1/14

D.D. OR SUPERVISOR'S  
RECEIVED  
12/1/14 1:01:30 PM

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
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- 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER

- Explanation attached.

7. WRITTEN FINDINGS OF FACTS ( per 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 11/26/14
--	---	------------------

NAME  
Robert R. Rubin

FILING STATUS  
  OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC 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](#)[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

Asmt Description ADJ POR PAR 1, POR LOT 257

Asmt Status

Roll Values

Land 41882

Structure 0

Fixtures 0

Growing 0

Total Land and Improvements 41882

Personal Property 0

Business Property 0

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

Fireplaces

Pools

# OFFICIAL RECEIPT

COUNTY OF AMADOR  
Jackson, California

Date 12-3 2014

RECEIVED FROM Boutin Jones, Inc.

ADDRESS 555 Capitol Mall, Suite 1500, Sacramento, CA 95814

Sixty and no/100 DOLLARS (\$ 60.00)

For Application for changed assessment

APN 005-150-007-501 #14-23

APN 005-150-008-501 #14-24

ACCOUNT		How Paid ✓	
Amount Due	\$ 60 00	Cash	
Amount Paid	\$ 60 00	Check #24676	
		Money Order	

BOS Department  
By Alicia Stapf Deputy

70728

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH MICROPRINTED BORDER

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

**WELLS FARGO BANK**

24676

11-4288/1210(2)

CHECK NO. 24676 CHECK DATE 11/26/2014 VENDOR NO. COA

CHECK AMOUNT  
60.00

Sixty and NO/100

County of Amador

VOID AFTER 180 DAYS

Cherilyn Gordon

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

⑈024676⑈ ⑆121042882⑆3803053093⑈

**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

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**1. APPLICANT INFORMATION**

**APPLICATION NUMBER:**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <b>Leask-Ione Holdings LLC, et al. - see attached</b>			E-MAIL ADDRESS		
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <b>c/o Howard Propertie, P.O. Box 1047</b>					
CITY <b>Ione</b>	STATE <b>CA</b>	ZIP CODE <b>95640</b>	DAYTIME TELEPHONE <b>( )</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>( )</b>

**2. AGENT OR ATTORNEY FOR APPLICANT**

NAME OF AGENT OR ATTORNEY <b>Robert R. Rubin, Esq.</b>			E-MAIL ADDRESS <b>brubin@boutinjones.com</b>		
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) <b>Boutin Jones Inc., 555 Capitol Mall, Suite 1500</b>					
CITY <b>Sacramento</b>	STATE <b>CA</b>	ZIP CODE <b>95814</b>	DAYTIME TELEPHONE <b>(916) 231-4079</b>	ALTERNATE TELEPHONE <b>(916) 321-4444</b>	FAX TELEPHONE <b>(916) 441-7597</b>

*Rec'd 12/1/14*

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

**3. PROPERTY IDENTIFICATION INFORMATION**

SECURED: ASSESSOR'S PARCEL NUMBER <b>005-150-008-501</b>	UNSECURED: ACCOUNT OR TAX BILL NUMBER
PROPERTY ADDRESS OR LOCATION <b>ADJ POR PAR 1, POR LOT 257 147.25 Acres</b>	

**PROPERTY TYPE**

- |   |   |
|---|---|
| <input type="checkbox"/> SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE | <input type="checkbox"/> APARTMENTS. NUMBER OF UNITS: _____ |
| <input type="checkbox"/> COMMERCIAL/INDUSTRIAL                              | <input type="checkbox"/> VACANT LAND                        |
| <input type="checkbox"/> AGRICULTURAL                                       | <input checked="" type="checkbox"/> OTHER: <u>Mining</u>    |
| <input type="checkbox"/> BUSINESS PERSONAL PROPERTY/FIXTURES                |   |

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING?  YES  NO

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	184,583.00	50,000.00 **	
MINERAL RIGHTS			
IMPROVEMENTS/STRUCTURES			
TREES & VINES			
FIXTURES			
PERSONAL PROPERTY			
<b>TOTAL</b>	<b>184,583.00</b>	<b>50,000.00 **</b>	
PENALTIES			

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

\*\* Appraisal work is ongoing.

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

- REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_

6. FACTS  Check all that apply. See instructions before completing this section.

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

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

7. WRITTEN FINDINGS OF FACTS ( per 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 11/26/14
NAME Robert R. Rubin		

FILING STATUS

- OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED



# Amador County, CA

*In the Heart of the Mother Lode*

Information as of Lien Date	January 1st 2014
Navigation	
<u>Back To Last Search Results</u>	
<u>New Search</u>	<u>Print</u>
	<u>View/Print Value Notice</u>
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
Fixtures	0
Growing	0
Total Land and Improvements	184583
Personal Property	0
Business Property	0
Homeowners Exemption	0
Other Exemption	0
Net Assessment	184583
Building Description(s)	
Building Number	
Building Square Footage	
Garage Square Footage	
Year Built	
Bedrooms	
Full Baths	
Half Baths	
Fireplaces	
Pools	
Navigation	
<u>New Search</u>	

# OFFICIAL RECEIPT

COUNTY OF AMADOR  
Jackson, California

Date 12-3 2014

RECEIVED FROM Boutin Jones, Inc.

ADDRESS 555 Capitol Mall, Suite 1500, Sacramento, CA 95814

Sixty and NO/100 DOLLARS (\$ 60.00)

For Application for changed assessment

APN 005-150-007-501 #14-23

APN 005-150-008-501 #14-24

ACCOUNT		How Paid <input checked="" type="checkbox"/>	
Amount Due	\$ 60 00	Cash	
Amount Paid	\$ 60 00	Check #24676	
		Money Order	

BOS Department  
By Teresa Stapf Deputy

70728

Rev. No. 11-14-07-0501

ORIGINAL DOCUMENT PRINTED ON CHEMICAL REACTIVE PAPER WITH MICROPRINTED BORDER

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

**WELLS FARGO BANK**

24676

11-4288/1210(2)

CHECK NO. 24676  
CHECK DATE 11/26/2014  
VENDOR NO. COA

CHECK AMOUNT

60.00

Sixty and NO/100

County of Amador

VOID AFTER 180 DAYS

Cherilyn Berdan

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

⑈024676⑈ ⑆121042882⑆3803053093⑈

Security Features Included

SECURE  
Safes  
Security

ED OF COURTS  
2014 DEC 1 1 52 PM  
OFFICE OF THE  
ADMINISTRATOR

**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**

---

Enclosed please find two Applications for Changed Assessment for Leask-Ione Holdings LLC, et al.

Also enclosed is our check in the amount of \$60.00 to cover the cost of processing said Applications. Please return a date-stamped as received copy of each Application in the envelope provided.

Thank you.

**DATE:** November 26, 2014

**BY:** Debbie Meyer for Robert R. Rubin

#14-31

APPLICATION FOR CHANGED ASSESSMENT

APN 005-160-014-502

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.

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, et al. - see attached

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

c/o Howard Propertie, P.O. Box 1047

CITY Ione

STATE CA ZIP CODE 95640

DAYTIME TELEPHONE ( )

ALTERNATE TELEPHONE ( )

FAX TELEPHONE ( )

2. AGENT OR ATTORNEY FOR APPLICANT

NAME OF AGENT OR ATTORNEY

Robert R. Rubin, Esq.

E-MAIL ADDRESS

brubin@boutinjones.com

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

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

Boutin Jones Inc., 555 Capitol Mall, Suite 1500

CITY Sacramento

STATE CA ZIP CODE 95814

DAYTIME TELEPHONE (916) 231-4079

ALTERNATE TELEPHONE (916) 321-4444

FAX TELEPHONE (916) 441-7597

AUTHORIZATION OF AGENT

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California, or a spouse, child, or parent of the person affected, this section must be completed. A separate authorization may be attached to this application. Refer to the instructions for the required information.

NAME OF AGENT AND AGENCY

E-MAIL ADDRESS

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

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

SECURED ASSESSOR'S PARCEL NUMBER

005-160-014-502

UNSECURED ACCOUNT OR TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

347.82 acres

PROPERTY TYPE

- SINGLE-FAMILY RESIDENCE, CONDOMINIUM, OR TOWNHOUSE
COMMERCIAL/INDUSTRIAL
AGRICULTURAL
BUSINESS PERSONAL PROPERTY/FIXTURES

- APARTMENTS. NUMBER OF UNITS:
VACANT LAND
OTHER: Mineral Rights

IS THIS PROPERTY AN OWNER-OCCUPIED SINGLE-FAMILY DWELLING? YES NO

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

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

\*\* Appraisal work is ongoing.

Rec'd 1/14/15

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

- REGULAR ASSESSMENT - VALUE AS OF JANUARY 1 OF THE CURRENT YEAR See attachment.
- SUPPLEMENTAL ASSESSMENT ROLL YEAR: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_
- ROLL CHANGE/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT ROLL YEAR: \_\_\_\_\_  
ATTACH 2 COPIES OF NOTICE OR TAX BILL  
DATE OF NOTICE OR TAX BILL: \_\_\_\_\_

6. FACTS  Check all that apply. See instructions before completing this section.

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

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- 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 1-13-15
--	---	-----------------

NAME  
Robert R. Rubin

FILING STATUS

- OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

Applicant: Leask-Ione Holdings LLC, et al.

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.

**AMADOR COUNTY 2014 - 2015 PROPERTY TAX BILL**  
**MICHAEL E. RYAN, TAX COLLECTOR**  
 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
ASMT NUMBER: 005-160-014-502      TAX RATE AREA: 052-048 FEE NUMBER: 005-160-014-502      ACRES: 347.82 LOCATION: ASSESSED OWNER:  LEASK-IONE HOLDINGS LLC ET AL C/O HOWARD PROPERTIES PO BOX 1047 IONE CA 95640	Original bill date 12/19/2014 <b>*THIS BILL WILL NOT BE SENT TO YOUR LENDER*</b> Pay by credit card at 1-800-609-4599, or visit <a href="http://www.officialpayments.com">www.officialpayments.com</a> Pay e-check: <a href="http://www.officialpayments.com/echeck">www.officialpayments.com/echeck</a> To view your taxes on-line visit <a href="http://www.amadorgov.org/Tax">www.amadorgov.org/Tax</a> MINERAL RIGHTS FROM 005-160-014-000

2014-2015

COUNTY VALUES, EXEMPTIONS AND TAXES				
PHONE #S	VALUE DESCRIPTION	PRIOR	CURRENT	THIS BILL
VALUATIONS (209)223-6351	LAND		5,100,000	5,100,000
EXEMPTIONS (209)223-6351				
PAYMENTS (209)223-6364	NET TAXABLE VALUE			5,100,000
PERS PROP (209)223-6351				
ADDR CHANGE (209)223-6351				
INQUIRIES (209)223-6364				

VALUES X TAX RATE PER \$100 1.000000 51,000.00

VOTER APPROVED TAXES, TAXING AGENCY DIRECT CHARGES AND SPECIAL ASSESSMENTS					
PHONE #S	CODE	DESCRIPTION	ASSESSED VALUES	X TAX RATE PER \$100	= AGENCY TAXES
	000003	ACUSD 2002 BOND	5,100,000	.016500	790.50

AGENCY TAXES 790.50

AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES 790.50

<b>1ST INSTALLMENT \$25,895.25</b> DELINQUENT AFTER 1/25/2015	<b>2ND INSTALLMENT \$25,895.25</b> DELINQUENT AFTER 4/10/2015	<b>TOTAL TAXES \$51,790.50</b>
--	--	--------------------------------

TEAR  
HERE

AMADOR COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB		
ASMT NUMBER: 005-160-014-502      2014 ORIG ASMT: 005-160-014-502 FEE NUMBER: 005-160-014-502 LOCATION: CURRENT OWNER: LEASK-IONE HOLDINGS LLC ET AL C/O HOWARD PROPERTIES PO BOX 1047 IONE CA 95640	<p style="font-size: 48px; opacity: 0.5;">2014-2015</p> <p style="font-size: 36px; font-weight: bold;">2ND</p>	MAKE CHECK PAYABLE TO: Amador County Tax Collector 810 Court Street, Jackson, CA 95642-2132 (209)223-6364

TEAR  
HERE

**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) \$28,504.77

TEAR  
HERE

AMADOR COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB		
ASMT NUMBER: 005-160-014-502      2014 ORIG ASMT: 005-160-014-502 FEE NUMBER: 005-160-014-502 LOCATION: CURRENT OWNER: LEASK-IONE HOLDINGS LLC ET AL C/O HOWARD PROPERTIES PO BOX 1047 IONE CA 95640	<p style="font-size: 48px; opacity: 0.5;">2014-2015</p> <p style="font-size: 36px; font-weight: bold;">1ST</p>	MAKE CHECK PAYABLE TO: Amador County Tax Collector 810 Court Street, Jackson, CA 95642-2132 (209)223-6364

TEAR  
HERE

**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

2015 JAN 13 10 58 AM  
07 71 15

**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**

---

Enclosed please find one Application for Changed Assessment for Leask-Ione Holdings LLC, et al.

Also enclosed is our check in the amount of \$30.00 to cover the cost of processing said Application. Please return a date-stamped as received copy of the Application in the envelope provided.

Thank you.

**DATE:** January 13, 2015

**BY:** Debbie Meyer for Robert R. Rubin



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

11-4288/1210(2)

CHECK NO. 25195  
CHECK DATE 01/13/2015  
VENDOR NO. COA

CHECK AMOUNT

30.00

4Y

Thirty and NO/100

VOID AFTER 180 DAYS

County of Amador

THE  
ORDER

*Cher M. Sinden*



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

⑈025195⑈ ⑆121042882⑆3803053093⑈

White Payor - Pink Auditor /Controller - Yellow Issuing Department

**OFFICIAL RECEIPT**  
COUNTY OF AMADOR  
Jackson, California

Date 1-16 2015

RECEIVED FROM Boutin Jones, Inc.  
ADDRESS 555 Capitol Mall, Suite 1500, Sacramento, CA 95814  
Thirty and No/100 DOLLARS (\$ 30.00)  
For Application for Changed Assessment # 14-31  
Least - Ione Holdings  
APN 005-160-014-502

ACCOUNT		How Paid ✓	
Amount Due	30 -	Cash	
Amount Paid	30 -	Check	25195
		Money Order	

BOS Department  
BY Shirley Hapley Deputy

70734

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

11-4288/1210(2)

CHECK NO.  
25195

CHECK DATE  
01/13/2015

VENDOR NO.  
COA

CHECK AMOUNT

30.00

Thirty and NO/100

VOID AFTER 180 DAYS

County of Amador

*Cheryl M. Sinden*

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

⑈025195⑈ ⑆121042882⑆3803053093⑈

White Payor - Pink Auditor /Controller - Yellow Issuing Department

**OFFICIAL RECEIPT**  
COUNTY OF AMADOR  
Jackson, California

Date 1-16 2015

RECEIVED FROM Boutin Jones, Inc.  
ADDRESS 555 Capitol Mall, Suite 1500, Sacramento, CA 95814  
Thirty and No/100 DOLLARS (\$ 30.00)  
For Application for Changed Assessment # 14-31  
Least - Ione Holdings  
APN 005-160-014-502

ACCOUNT			How Paid ✓
Amount Due	30	-	Cash
Amount Paid	30	-	Check ✓ 25195
			Money Order

BOS Department  
BY Shree Kapley Deputy

70734