BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
53 - 2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-580-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13105 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,095,165	500,000	
IMPROVEMENTS/STRUCTURES	426,807	200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	423,840	200,000	
OTHER			
TOTAL	1,945,812	900,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen – Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:03:11AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-580-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-580-000	ACRES:	117.64	
FEE NUMBER:	012-004-580-000			
LOCATION:	13105 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1095165	1095165
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	423840	423840
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	426807	426807
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**1945812**
	VALUES X TAX RATE PER $100 1.000000			**$19,458.12**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1945812		0.050471		$982.06
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1945812		0.041931		$815.88
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1945812		0.018152		$353.20
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1945812		0.006483		$126.14

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$15.48	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$2,277.28
		DIRECT CHARGES	$88.72
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$2,366.00

1st INSTALLMENT $10,912.06	2nd INSTALLMENT $10,912.06	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$21,824.12

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-580-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-580-000
FEE NUMBER: 012-004-580-000
LOCATION: 13105 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $10,912.06

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $1091.20 AND $20.00 COST) $12023.26

012004580000620255000010912060200001202326820255

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-580-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-580-000
FEE NUMBER: 012-004-580-000
LOCATION: 13105 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $10,912.06

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $1091.20 AND $0.00 COST) $12003.26
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $21824.12

012004580000620255000010912060100001200326220255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
54 - 2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-570-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13085 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	2,203,636	1,100,000	
IMPROVEMENTS/STRUCTURES	1,563,908	700,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	1,180,505	600,000	
OTHER			
TOTAL	4,948,049	2,400,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
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D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen – Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1,2,005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:02:49AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-570-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-570-000	ACRES:	159.04	
FEE NUMBER:	012-004-570-000			
LOCATION:	13085 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	2203636	2203636
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	1180505	1180505
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	1563908	1563908
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**4948049**
	VALUES X TAX RATE PER $100 1.000000			**$49,480.48**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	4948049		0.050471		$2,497.32
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	4948049		0.041931		$2,074.76
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	4948049		0.018152		$898.16
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	4948049		0.006483		$320.78

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$15.48	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$5,791.02
		DIRECT CHARGES	$88.72
PENALTY & COST	$0.00	**FEES**	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$5,879.74

1st INSTALLMENT $27,680.11	2nd INSTALLMENT $27,680.11	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$55,360.22

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-570-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-570-000
FEE NUMBER: 012-004-570-000
LOCATION: 13085 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $27,680.11

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $2768.01 AND $20.00 COST) $30468.12

01200457000082025500002768011720000304681282025 5

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-570-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-570-000
FEE NUMBER: 012-004-570-000
LOCATION: 13085 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $27,680.11

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $2768.01 AND $0.00 COST) $30448.12
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $55360.22

01200457000082025500002768011710000304481232025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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Non-refundable processing fee to be paid at time of filing.
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$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
55-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: E&J Gallo

EMAIL ADDRESS:

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*: PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*): Mark LoRusso, Jeffrey Fox, Nicholas Nguyen

EMAIL ADDRESS: mark.lorusso@ryan.com

COMPANY NAME: Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE (*LAST, FIRST, MIDDLE INTITAL*):

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 16220 N Scottsdale Rd, Suite 650

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AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-560-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION: 13585 Perini Rd

DOING BUSINESS AS (DBA), if appropriate:

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,468,842	700,000	
IMPROVEMENTS/STRUCTURES	544,285	250,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	634,425	300,000	
OTHER			
TOTAL	2,647,552	1,250,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

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

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

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

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

A. DECLINE IN VALUE

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

B. CHANGE IN OWNERSHIP

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

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

C. NEW CONSTRUCTION

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

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

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

D. CALAMITY REASSESSMENT

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

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

☐ 1. All personal property/fixtures.

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

F. PENALTY ASSESSMENT

☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

☐ 1. Classification of property is incorrect.

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

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

☐ 1. Amount of escape assessment is incorrect.

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

I. OTHER

☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

☑ ☐ OWNER ☑ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

TBUN2WEB 1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025 9:02:32AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-560-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-560-000	ACRES:	117.87	
FEE NUMBER:	012-004-560-000			
LOCATION:	13585 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1468842	1468842
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	634425	634425
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	544285	544285
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			2647552
	VALUES X TAX RATE PER $100 1.000000			**$26,475.52**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	2647552		0.050471		$1,336.24
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	2647552		0.041931		$1,110.14
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	2647552		0.018152		$480.58
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	2647552		0.006483		$171.64

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$15.48	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$3,098.60
		DIRECT CHARGES	$88.72
PENALTY & COST	$0.00	**FEES**	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$3,187.32

1st INSTALLMENT $14,831.42	2nd INSTALLMENT $14,831.42	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$29,662.84

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-560-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-560-000
FEE NUMBER: 012-004-560-000
LOCATION: 13585 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $14,831.42

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $1483.14 AND $20.00 COST) $16334.56

012004560000020255000014831426200001633456620255

--- CUT HERE ---

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-560-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-560-000
FEE NUMBER: 012-004-560-000
LOCATION: 13585 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $14,831.42

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $1483.14 AND $0.00 COST) $16314.56
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $29662.84

012004560000020255000014831426100001631456020255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS /

APPLICATION NUMBER: Clerk Use Only
56-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-550-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
12845 Siegler Canyon Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	405,504	200,000	
IMPROVEMENTS/STRUCTURES	125,907	60,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	155,400	70,000	
OTHER			
TOTAL	686,811	330,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER _____
☐ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☐ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:02:10AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-550-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-550-000	ACRES:	39.09	
FEE NUMBER:	012-004-550-000			
LOCATION:	12845 SEIGLER CANYON RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	405504	405504
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	155400	155400
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	125907	125907
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**686811**
	VALUES X TAX RATE PER $100 1.000000			**$6,868.10**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	686811		0.050471		$346.64
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	686811		0.041931		$287.98
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	686811		0.018152		$124.66
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	686811		0.006483		$44.52

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$5.16	(707) 994-2531	FIRE LOWER LAKE	$68.02			

		AGENCY TAXES	$803.80
		DIRECT CHARGES	$73.18
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$876.98

1st INSTALLMENT $3,872.54	2nd INSTALLMENT $3,872.54	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$7,745.08

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-550-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-550-000
FEE NUMBER: 012-004-550-000
LOCATION: 12845 SEIGLER CANYON RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $3,872.54

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $387.25 AND $20.00 COST) $4279.79

012004550000220255000003872546200000427979020255

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-550-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-550-000
FEE NUMBER: 012-004-550-000
LOCATION: 12845 SEIGLER CANYON RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $3,872.54

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $387.25 AND $0.00 COST) $4259.79
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $7745.08

012004550000220255000003872546100000425979220255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS

APPLICATION NUMBER: Clerk Use Only
57-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-540-000		
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
12945 Siegler Canyon Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	858,298	400,000	
IMPROVEMENTS/STRUCTURES	298,307	150,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	256,745	150,000	
OTHER			
TOTAL	1,413,350	700,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER _____
☐ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:00:51AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION

ASMT NUMBER:	012-004-540-000	TAX RATE AREA:	060020
ORIG ASMT:	012-004-540-000	ACRES:	79.73
FEE NUMBER:	012-004-540-000		
LOCATION:	12945 SEIGLER CANYON RD		

P O BOX 1130
MODESTO CA 95353

IMPORTANT MESSAGES

Original bill date 09/15/2025

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

DUPLICATE COPY

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	858298	858298
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	256745	256745
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	298307	298307
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			1413350
	VALUES X TAX RATE PER $100 1.000000			$14,133.50

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1413350		0.050471		$713.32
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1413350		0.041931		$592.62
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1413350		0.018152		$256.54
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1413350		0.006483		$91.62

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$10.32	(707) 994-2531	FIRE LOWER LAKE	$73.24			

AGENCY TAXES	$1,654.10
DIRECT CHARGES	$83.56
FEES	$0.00
PENALTY & COST	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES	$1,737.66

1st INSTALLMENT $7,935.58	2nd INSTALLMENT $7,935.58	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$15,871.16

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER:	012-004-540-000	TAX YEAR:	2025
ORIG ASMT:	012-004-540-000		
FEE NUMBER:	012-004-540-000		
LOCATION:	12945 SEIGLER CANYON RD		

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $7,935.58

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $793.55 AND $20.00 COST) $8749.13

0120045400005202550000079355882000008749137202555

- - - CUT HERE - - -

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER:	012-004-540-000	TAX YEAR:	2025
ORIG ASMT:	012-004-540-000		
FEE NUMBER:	012-004-540-000		
LOCATION:	12945 SEIGLER CANYON RD		

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $7,935.58

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $793.55 AND $0.00 COST) $8729.13
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $15871.16

01200454000052025500000793558810000087291392025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
58 - 2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-530-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13680 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,130,444	500,000	
IMPROVEMENTS/STRUCTURES	459,010	200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	204,410	100,000	
OTHER			
TOTAL	1,793,864	800,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

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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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☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

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☐ 1. No new construction occurred on the date of _____.
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☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

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☐ Penalty assessment is not justified.

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

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen – Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1,2,005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

11/25/2025
9:00:34AM

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-530-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-530-000	ACRES:	116.30	
FEE NUMBER:	012-004-530-000			
LOCATION:	13680 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1130444	1130444
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	204410	204410
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	459010	459010
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**1793864**
	VALUES X TAX RATE PER $100 1.000000			**$17,938.64**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1793864		0.050471		$905.38
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1793864		0.041931		$752.18
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1793864		0.018152		$325.62
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1793864		0.006483		$116.28

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$15.48	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$2,099.46
		DIRECT CHARGES	$88.72
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$2,188.18

1st INSTALLMENT $10,063.41	2nd INSTALLMENT $10,063.41	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$20,126.82

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-530-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-530-000
FEE NUMBER: 012-004-530-000
LOCATION: 13680 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $10,063.41

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $1006.34 AND $20.00 COST) $11089.75

012004530000072025500001006341420000110897512025 5

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-530-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-530-000
FEE NUMBER: 012-004-530-000
LOCATION: 13680 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $10,063.41

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $1006.34 AND $0.00 COST) $11069.75
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $20126.82

012004530000072025500001006341410000110697552025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS /
CLERK OF THE BOARD

APPLICATION NUMBER: Clerk Use Only
59-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-520-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13045 Seigler Canyon Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	197,024	100,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	197,024	100,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
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☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
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F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
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☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1,2,005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:00:14AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-520-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-520-000	ACRES:	38.35	
FEE NUMBER:	012-004-520-000			
LOCATION:	13045 SEIGLER CANYON RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	197024	197024
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES		0	0	0
AUDITOR: (707) 263-2311		0	0	0
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**197024**
	VALUES X TAX RATE PER $100 1.000000			**$1,970.24**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	197024		0.050471		$99.42
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	197024		0.041931		$82.60
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	197024		0.018152		$35.76
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	197024		0.006483		$12.76

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$2.76	(707) 994-2531	FIRE LOWER LAKE	$68.02			

		AGENCY TAXES	$230.54
		DIRECT CHARGES	$70.78
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$301.32

1st INSTALLMENT $1,135.78	2nd INSTALLMENT $1,135.78	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$2,271.56

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-520-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-520-000
FEE NUMBER: 012-004-520-000
LOCATION: 13045 SEIGLER CANYON RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $1,135.78

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $113.57 AND $20.00 COST) $1269.35

012004520000920255000001135789200000126935620255

--- CUT HERE ---

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-520-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-520-000
FEE NUMBER: 012-004-520-000
LOCATION: 13045 SEIGLER CANYON RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $1,135.78

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $113.57 AND $0.00 COST) $1249.35
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $2271.56

012004520000920255000001135789100000124935820255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types

RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS

APPLICATION NUMBER: Clerk Use Only
60 - 2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-510-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13195 Seigler Canyon Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	738,852	350,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	738,852	350,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB 1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025 8:58:37AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-510-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-510-000	ACRES:	118.02	
FEE NUMBER:	012-004-510-000			
LOCATION:	13195 SEIGLER CANYON RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	738852	738852
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES		0	0	0
AUDITOR: (707) 263-2311		0	0	0
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**738852**
	VALUES X TAX RATE PER $100 1.000000			**$7,388.52**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	738852		0.050471		$372.90
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	738852		0.041931		$309.80
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	738852		0.018152		$134.10
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	738852		0.006483		$47.88

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$2.76	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$864.68
		DIRECT CHARGES	$76.00
	PENALTY & COST $0.00	FEES	$0.00
	AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES		$940.68

1st INSTALLMENT $4,164.60	2nd INSTALLMENT $4,164.60	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$8,329.20

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-510-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-510-000
FEE NUMBER: 012-004-510-000
LOCATION: 13195 SEIGLER CANYON RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $4,164.60

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $416.46 AND $20.00 COST) $4601.06

012004510000120255000004164604200000460106820255

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-510-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-510-000
FEE NUMBER: 012-004-510-000
LOCATION: 13195 SEIGLER CANYON RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $4,164.60

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $416.46 AND $0.00 COST) $4581.06
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $8329.20

012004510000120255000004164604100000458106220255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
62 - 2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-420-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
11055 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	92,350	40,000	
IMPROVEMENTS/STRUCTURES	49,250	25,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	141,600	65,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
8:54:13AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-420-000	TAX RATE AREA:	060008	Original bill date 09/15/2025
ORIG ASMT:	012-004-420-000	ACRES:	7.55	
FEE NUMBER:	012-004-420-000			
LOCATION:	11055 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	92350	92350
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES		0	0	0
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	49250	49250
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**141600**
	VALUES X TAX RATE PER $100 1.000000			**$1,416.00**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	141600		0.050471		$71.46
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	141600		0.041931		$59.36
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	141600		0.018152		$25.70
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	141600		0.006483		$9.16

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$31.40	(707) 994-2531	FIRE LOWER LAKE	$156.96			

		AGENCY TAXES	$165.68
		DIRECT CHARGES	$188.36
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$354.04

1st INSTALLMENT $885.02	2nd INSTALLMENT $885.02	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$1,770.04

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-420-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-420-000
FEE NUMBER: 012-004-420-000
LOCATION: 11055 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $885.02

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $88.50 AND $20.00 COST) $993.52

012004420000020255000000885028200000099352620255

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-420-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-420-000
FEE NUMBER: 012-004-420-000
LOCATION: 11055 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $885.02

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $88.50 AND $0.00 COST) $973.52
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $1770.04

012004420000020255000000885028100000097352020255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
64-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*
E&J Gallo

EMAIL ADDRESS

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen

EMAIL ADDRESS
mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-361-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION
11125 Perini Rd

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	141,608	70,000	
IMPROVEMENTS/STRUCTURES	123,138	60,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	264,746	130,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB 1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025 8:43:24AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-361-000	TAX RATE AREA:	060008	Original bill date 09/15/2025
ORIG ASMT:	012-004-361-000	ACRES:	9.08	
FEE NUMBER:	012-004-361-000			
LOCATION:	11125 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	141608	141608
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES		0	0	0
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	123138	123138
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**264746**
	VALUES X TAX RATE PER $100 1.000000			**$2,647.46**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	264746		0.050471		$133.60
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	264746		0.041931		$111.00
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	264746		0.018152		$48.04
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	264746		0.006483		$17.16

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$47.16	(707) 994-2531	FIRE LOWER LAKE	$156.96			

		AGENCY TAXES	$309.80
		DIRECT CHARGES	$204.12
PENALTY & COST	$0.00	**FEES**	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$513.92

1st INSTALLMENT $1,580.69	2nd INSTALLMENT $1,580.69	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$3,161.38

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-361-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-361-000
FEE NUMBER: 012-004-361-000
LOCATION: 11125 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $1,580.69

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $158.06 AND $20.00 COST) $1758.75

01200436100012025500000158069520000017587542025 5

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-361-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-361-000
FEE NUMBER: 012-004-361-000
LOCATION: 11125 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $1,580.69

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $158.06 AND $0.00 COST) $1738.75
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $3161.38

01200436100012025500000158069510000017387562025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
65-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-590-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
12005 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	669,829	300,000	
IMPROVEMENTS/STRUCTURES	257,977	150,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	480,251	300,000	
OTHER			
TOTAL	1,408,057	750,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:12:31AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-590-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-590-000	ACRES:	35.71	
FEE NUMBER:	012-004-590-000			
LOCATION:	12005 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	669829	669829
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	480251	480251
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	257977	257977
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**1408057**
	VALUES X TAX RATE PER $100 1.000000			**$14,080.56**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1408057		0.050471		$710.66
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1408057		0.041931		$590.40
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1408057		0.018152		$255.58
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1408057		0.006483		$91.28

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$5.16	(707) 994-2531	FIRE LOWER LAKE	$68.02			

		AGENCY TAXES	$1,647.92
		DIRECT CHARGES	$73.18
PENALTY & COST	$0.00	**FEES**	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$1,721.10

1st INSTALLMENT $7,900.83	2nd INSTALLMENT $7,900.83	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$15,801.66

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-590-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-590-000
FEE NUMBER: 012-004-590-000
LOCATION: 12005 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $7,900.83

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $790.08 AND $20.00 COST) $8710.91

0120045900004202550000079008302000008710915202 55

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-590-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-590-000
FEE NUMBER: 012-004-590-000
LOCATION: 12005 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $7,900.83

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $790.08 AND $0.00 COST) $8690.91
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $15801.66

0120045900004202550000079008301000008690919202 55

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
66-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-600-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
12455 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,384,119	700,000	
IMPROVEMENTS/STRUCTURES	590,340	300,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	826,034	400,000	
OTHER			
TOTAL	2,800,493	1,400,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER _____
☐ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB 1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025 9:12:50AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-600-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-600-000	ACRES:	88.92	
FEE NUMBER:	012-004-600-000			
LOCATION:	12455 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1384119	1384119
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	826034	826034
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	590340	590340
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**2800493**
	VALUES X TAX RATE PER $100 1.000000			**$28,004.92**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	2800493		0.050471		$1,413.42
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	2800493		0.041931		$1,174.26
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	2800493		0.018152		$508.34
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	2800493		0.006483		$181.54

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$12.90	(707) 994-2531	FIRE LOWER LAKE	$156.96			

		AGENCY TAXES	$3,277.56
		DIRECT CHARGES	$169.86
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$3,447.42

1st INSTALLMENT $15,726.17	2nd INSTALLMENT $15,726.17	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$31,452.34

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-600-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-600-000
FEE NUMBER: 012-004-600-000
LOCATION: 12455 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $15,726.17

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $1572.61 AND $20.00 COST) $17318.78

012004600000220255000015726172200001731878820255

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-600-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-600-000
FEE NUMBER: 012-004-600-000
LOCATION: 12455 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $15,726.17

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $1572.61 AND $0.00 COST) $17298.78
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $31452.34

012004600000220255000015726172100001729878220255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS /
ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
67-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-610-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
12550 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,456,837	700,000	
IMPROVEMENTS/STRUCTURES	518,055	250,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	908,174	450,000	
OTHER			
TOTAL	2,883,066	1,400,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:13:08AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-610-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-610-000	ACRES:	117.14	
FEE NUMBER:	012-004-610-000			
LOCATION:	12550 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1456837	1456837
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	908174	908174
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	518055	518055
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**2883066**
	VALUES X TAX RATE PER $100 1.000000			**$28,830.66**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	2883066		0.050471		$1,455.10
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	2883066		0.041931		$1,208.88
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	2883066		0.018152		$523.32
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	2883066		0.006483		$186.90

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$15.48	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$3,374.20
		DIRECT CHARGES	$88.72
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$3,462.92

1st INSTALLMENT $16,146.79	2nd INSTALLMENT $16,146.79	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$32,293.58

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-610-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-610-000
FEE NUMBER: 012-004-610-000
LOCATION: 12550 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $16,146.79

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $1614.67 AND $20.00 COST) $17781.46

012004610000020255000016146797200001778146520255

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-610-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-610-000
FEE NUMBER: 012-004-610-000
LOCATION: 12550 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $16,146.79

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $1614.67 AND $0.00 COST) $17761.46
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $32293.58

012004610000020255000016146797100001776146920255

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS /
CLERK OF THE BOARD

APPLICATION NUMBER: Clerk Use Only
68-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-620-000		
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
14400 Murphy Springs Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	835,579	400,000	
IMPROVEMENTS/STRUCTURES	347,255	200,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	542,438	250,000	
OTHER			
TOTAL	1,725,272	850,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER _____
☐ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:13:23AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-620-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-004-620-000	ACRES:	67.59	
FEE NUMBER:	012-004-620-000			
LOCATION:	14400 MURPHY SPRINGS RD			

P O BOX 1130
MODESTO CA 95353

2025 - 2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	835579	835579
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	542438	542438
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	347255	347255
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			1725272
	VALUES X TAX RATE PER $100 1.000000			$17,252.72

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1725272		0.050471		$870.76
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1725272		0.041931		$723.42
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1725272		0.018152		$313.16
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1725272		0.006483		$111.84

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$7.74	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$2,019.18
		DIRECT CHARGES	$80.98
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$2,100.16

1st INSTALLMENT $9,676.44	2nd INSTALLMENT $9,676.44	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$19,352.88

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-620-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-620-000
FEE NUMBER: 012-004-620-000
LOCATION: 14400 MURPHY SPRINGS RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025 - 2026 **2ND**

IF PAID BY 04/10/2026 $9,676.44

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $967.64 AND $20.00 COST) $10664.08

01200462000082025500000967644620000106640882025 5

---- CUT HERE ----

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-620-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-620-000
FEE NUMBER: 012-004-620-000
LOCATION: 14400 MURPHY SPRINGS RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025 - 2026 **1ST**

IF PAID BY 12/10/2025 $9,676.44

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $967.64 AND $0.00 COST) $10644.08
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $19352.88

01200462000082025500000967644610000106440832025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
69-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-004-630-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13685 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,748,934	900,000	
IMPROVEMENTS/STRUCTURES	506,728	250,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	707,080	350,000	
OTHER			
TOTAL	2,962,742	1,500,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT

*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT

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

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

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

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

A. DECLINE IN VALUE

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

B. CHANGE IN OWNERSHIP

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

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

C. NEW CONSTRUCTION

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

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

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

D. CALAMITY REASSESSMENT

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

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

☐ 1. All personal property/fixtures.

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

F. PENALTY ASSESSMENT

☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION

☐ 1. Classification of property is incorrect.

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

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

☐ 1. Amount of escape assessment is incorrect.

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

I. OTHER

☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

☑ ☐ OWNER ☑ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED

☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:13:40AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-004-630-000	TAX RATE AREA:	060010	Original bill date 09/15/2025
ORIG ASMT:	012-004-630-000	ACRES:	145.00	
FEE NUMBER:	012-004-630-000			
LOCATION:	13685 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1748934	1748934
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	707080	707080
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	506728	506728
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**2962742**
	VALUES X TAX RATE PER $100 1.000000			**$29,627.42**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	2962742		0.050471		$1,495.32
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	2962742		0.041931		$1,242.30
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	2962742		0.018152		$537.78
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	2962742		0.006483		$192.06

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$18.70	(707) 987-3089	FIRE SOUTHLAKE	$250.80			

		AGENCY TAXES	$3,467.46
		DIRECT CHARGES	$269.50
PENALTY & COST	$0.00	**FEES**	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$3,736.96

1st INSTALLMENT $16,682.19	2nd INSTALLMENT $16,682.19	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$33,364.38

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-630-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-630-000
FEE NUMBER: 012-004-630-000
LOCATION: 13685 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $16,682.19

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $1668.21 AND $20.00 COST) $18370.40

0120046300006202550000166821902000018370406202 55

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-004-630-000 **TAX YEAR: 2025**
ORIG ASMT: 012-004-630-000
FEE NUMBER: 012-004-630-000
LOCATION: 13685 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $16,682.19

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $1668.21 AND $0.00 COST) $18350.40
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $33364.38

0120046300006202550000166821901000018350400202 55

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
70 - 2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-006-371-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13110 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	927,386	450,000	
IMPROVEMENTS/STRUCTURES	301,695	150,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	543,055	250,000	
OTHER			
TOTAL	1,772,136	850,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:19:17AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-006-371-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-006-371-000	ACRES:	80.00	
FEE NUMBER:	012-006-371-000			
LOCATION:	13110 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	927386	927386
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	543055	543055
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	301695	301695
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**1772136**
	VALUES X TAX RATE PER $100 1.000000			**$17,721.36**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1772136		0.050471		$894.40
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1772136		0.041931		$743.06
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1772136		0.018152		$321.66
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1772136		0.006483		$114.88

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$10.32	(707) 994-2531	FIRE LOWER LAKE	$73.24			

	AGENCY TAXES	$2,074.00
	DIRECT CHARGES	$83.56
PENALTY & COST $0.00	**FEES**	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES		$2,157.56

1st INSTALLMENT $9,939.46	2nd INSTALLMENT $9,939.46	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$19,878.92

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-371-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-371-000
FEE NUMBER: 012-006-371-000
LOCATION: 13110 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $9,939.46

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $993.94 AND $20.00 COST) $10953.40

01200637100042025500000993946320000109534082025 5

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-371-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-371-000
FEE NUMBER: 012-006-371-000
LOCATION: 13110 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $9,939.46

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $993.94 AND $0.00 COST) $10933.40
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $19878.92

01200637100042025500000993946310000109334032025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE AIDES

APPLICATION NUMBER: Clerk Use Only
71-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-006-460-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13110 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,009,766	500,000	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	1,009,766	500,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:13:58AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-006-460-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-006-460-000	ACRES:	161.72	
FEE NUMBER:	012-006-460-000			
LOCATION:	13500 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1009766	1009766
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES		0	0	0
AUDITOR: (707) 263-2311		0	0	0
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**1009766**
	VALUES X TAX RATE PER $100 1.000000			**$10,097.66**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1009766		0.050471		$509.62
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1009766		0.041931		$423.40
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1009766		0.018152		$183.28
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1009766		0.006483		$65.46

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$20.64	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$1,181.76
		DIRECT CHARGES	$93.88
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$1,275.64

1st INSTALLMENT $5,686.65	2nd INSTALLMENT $5,686.65	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$11,373.30

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-460-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-460-000
FEE NUMBER: 012-006-460-000
LOCATION: 13500 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $5,686.65

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $568.66 AND $20.00 COST) $6275.31

01200646000062025500000568665420000062753172025 5

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-460-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-460-000
FEE NUMBER: 012-006-460-000
LOCATION: 13500 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $5,686.65

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $568.66 AND $0.00 COST) $6255.31
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $11373.30

01200646000062025500000568665410000062553192025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS /

APPLICATION NUMBER: Clerk Use Only
72-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*: E&J Gallo

EMAIL ADDRESS:

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*: PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE *(LAST, FIRST, MIDDLE INITIAL)*: Mark LoRusso, Jeffrey Fox, Nicholas Nguyen

EMAIL ADDRESS: mark.lorusso@ryan.com

COMPANY NAME: Ryan, LLC

CONTACT PERSON IF OTHER THAN ABOVE *(LAST, FIRST, MIDDLE INTITAL)*:

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*: 16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-006-470-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION: 13485 Perini Rd

DOING BUSINESS AS (DBA), if appropriate:

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	790,572	400,000	
IMPROVEMENTS/STRUCTURES	203,547	100,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	243,814	200,000	
OTHER			
TOTAL	1,237,933	700,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER _____
☐ Explanation (attach sheet if necessary)

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☐ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See instructions.***
☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:14:19AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-006-470-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-006-470-000	ACRES:	79.03	
FEE NUMBER:	012-006-470-000			
LOCATION:	13485 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	790572	790572
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	243814	243814
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	203547	203547
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**1237933**
	VALUES X TAX RATE PER $100 1.000000			**$12,379.32**

DUPLICATE COPY

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1237933		0.050471		$624.78
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1237933		0.041931		$519.06
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1237933		0.018152		$224.70
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1237933		0.006483		$80.24

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$10.32	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$1,448.78
		DIRECT CHARGES	$83.56
	PENALTY & COST $0.00	FEES	$0.00
	AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES		$1,532.34

1st INSTALLMENT $6,955.83	2nd INSTALLMENT $6,955.83	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$13,911.66

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-470-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-470-000
FEE NUMBER: 012-006-470-000
LOCATION: 13485 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $6,955.83

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $695.58 AND $20.00 COST) $7671.41

01200647000042025500000695583520000076714152025 5

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-470-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-470-000
FEE NUMBER: 012-006-470-000
LOCATION: 13485 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $6,955.83

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $695.58 AND $0.00 COST) $7651.41
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $13911.66

01200647000042025500000695583510000076514172025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS

APPLICATION NUMBER: Clerk Use Only
73-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-006-480-000		

ACCOUNT NUMBER	TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13030 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	989,443	500,000	
IMPROVEMENTS/STRUCTURES	260,441	150,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	417,818	200,000	
OTHER			
TOTAL	1,667,702	850,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Ink / Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:14:37AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-006-480-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-006-480-000	ACRES:	122.12	
FEE NUMBER:	012-006-480-000			
LOCATION:	13030 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	989443	989443
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	417818	417818
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	260441	260441
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**1667702**
	VALUES X TAX RATE PER $100 1.000000			**$16,677.02**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	1667702		0.050471		$841.70
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	1667702		0.041931		$699.28
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	1667702		0.018152		$302.72
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	1667702		0.006483		$108.10

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$15.48	(707) 994-2531	FIRE LOWER LAKE	$73.24			

		AGENCY TAXES	$1,951.80
		DIRECT CHARGES	$88.72
PENALTY & COST	$0.00	**FEES**	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$2,040.52

1st INSTALLMENT $9,358.77	2nd INSTALLMENT $9,358.77	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$18,717.54

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-480-000
ORIG ASMT: 012-006-480-000
FEE NUMBER: 012-006-480-000
LOCATION: 13030 PERINI RD

TAX YEAR: 2025

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $9,358.77

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $935.87 AND $20.00 COST) $10314.64

01200648000022025500000935877120000103146432025 5

CUT HERE

LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-480-000
ORIG ASMT: 012-006-480-000
FEE NUMBER: 012-006-480-000
LOCATION: 13030 PERINI RD

TAX YEAR: 2025

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $9,358.77

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $935.87 AND $0.00 COST) $10294.64
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $18717.54

01200648000022025500000935877110000102946472025 5

BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

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

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / EXECUTIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
74 - 2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME*	EMAIL ADDRESS
E&J Gallo	

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*
PO Box 1130

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Modesto	CA	95353	( )	( )	( )

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

NAME OF AGENT, ATTORNEY, OR RELATIVE (*LAST, FIRST, MIDDLE INITIAL*)	EMAIL ADDRESS
Mark LoRusso, Jeffrey Fox, Nicholas Nguyen	mark.lorusso@ryan.com

COMPANY NAME
Ryan, LLC

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

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*
16220 N Scottsdale Rd, Suite 650

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Scottsdale	AZ	85254	(602) 567.0909	( )	( )

AUTHORIZATION OF AGENT ☑ **AUTHORIZATION ATTACHED**

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

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

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

3. PROPERTY IDENTIFICATION INFORMATION

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

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
012-006-490-000		
ACCOUNT NUMBER	**TAX BILL NUMBER**	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
13002 Perini Rd	

PROPERTY TYPE ☑

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	1,200,391	600,000	
IMPROVEMENTS/STRUCTURES	582,213	250,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES	756,031	400,000	
OTHER			
TOTAL	2,538,635	1,250,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

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

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

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

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

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

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
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D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☐ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)

☐ Are requested. ☐ Are not requested.

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

☑ Yes ☐ No

CERTIFICATION

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

SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) ▶	SIGNED AT (CITY, STATE)	DATE
	Scottsdale, AZ	11/25/2025

NAME (Please Print)
Mark LoRusso

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

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

TBUN2WEB
1.2.005

LAKE COUNTY 2025 - 2026 PROPERTY TAX BILL

11/25/2025
9:14:52AM

Patrick M. Sullivan, Treasurer - Tax Collector
255 N. Forbes Street, Room 215, Lakeport, CA 95453, (707) 263-2234
SECURED TAX ROLL FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

PROPERTY INFORMATION				IMPORTANT MESSAGES
ASMT NUMBER:	012-006-490-000	TAX RATE AREA:	060020	Original bill date 09/15/2025
ORIG ASMT:	012-006-490-000	ACRES:	81.85	
FEE NUMBER:	012-006-490-000			
LOCATION:	13002 PERINI RD			

P O BOX 1130
MODESTO CA 95353

2025-2026

DUPLICATE COPY

COUNTY VALUES, EXEMPTIONS, AND TAXES

PHONE #	DESCRIPTION	PRIOR	CURRENT	BILLED
ASSESSOR: (707) 263-2302	LAND	0	1200391	1200391
VALUE/EXEMPTION		0	0	0
ADDRESS CHANGES	GROWING IMPROVEMENTS	0	756031	756031
AUDITOR: (707) 263-2311	STRUCTURAL IMPROVEMENTS	0	582213	582213
TAX RATES/REFUNDS		0	0	0
COLLECTOR: (707) 263-2234		0	0	0
PAYMENT INFORMATION		0	0	0
		0	0	0
	NET TAXABLE VALUE			**2538635**
	VALUES X TAX RATE PER $100 1.000000			**$25,386.34**

VOTER APPROVED TAXES / TAXING AGENCY DIRECT CHARGES & SPECIAL ASSESSMENTS / FEES

PHONE #	CODE	DESCRIPTION	ASSESSED VALUE	X	TAX RATE / 100	=	TAX AMOUNT
(707) 994-6475	03800	KONOCTI UNIFIED SCHOOL BONDS	2538635		0.050471		$1,281.26
(707) 994-6475	03810	KONOCTI UNIFIED SCHOOL BONDS 2016	2538635		0.041931		$1,064.46
(530) 741-6970	06000	YUBA COMM COLLEGE SERIES 2006	2538635		0.018152		$460.80
(530) 741-6970	06500	YUBA COMM COLLEGE SERIES 2016	2538635		0.006483		$164.56

PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG	PHONE #	DESCRIPTION	DIR CHRG
(800) 273-5167	LAKE CO VCD & MOSQUI	$25.54	(707) 994-2531	FIRE LOWER LAKE	$156.96			

		AGENCY TAXES	$2,971.08
		DIRECT CHARGES	$182.50
PENALTY & COST	$0.00	FEES	$0.00
AGENCY TAXES + DIRECT CHARGES + FEES + PENALTY + COST + DELINQUENT PENALTIES			$3,153.58

1st INSTALLMENT $14,269.96	2nd INSTALLMENT $14,269.96	TOTAL TAXES
DELINQUENT AFTER 12/10/2025	DELINQUENT AFTER 04/10/2026	$28,539.92

LAKE COUNTY SECURED PROPERTY TAXES - 2ND INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-490-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-490-000
FEE NUMBER: 012-006-490-000
LOCATION: 13002 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **2ND**

IF PAID BY 04/10/2026 $14,269.96

DELINQUENT AFTER 04/10/2026 (INCLUDES 10% PENALTY OF $1426.99 AND $20.00 COST) $15716.95

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LAKE COUNTY SECURED PROPERTY TAXES - 1ST INSTALLMENT PAYMENT STUB

ASMT NUMBER: 012-006-490-000 **TAX YEAR: 2025**
ORIG ASMT: 012-006-490-000
FEE NUMBER: 012-006-490-000
LOCATION: 13002 PERINI RD

MAKE CHECK PAYABLE TO:
Lake County Tax Collector
PO Box 6011
Whittier, CA 90607-6011

P O BOX 1130
MODESTO CA 95353

2025-2026 **1ST**

IF PAID BY 12/10/2025 $14,269.96

DELINQUENT AFTER 12/10/2025 (INCLUDES 10% PENALTY OF $1426.99 AND $0.00 COST) $15696.95
TO PAY TOTAL TAXES, RETURN BOTH STUBS BY 12/10/2025 $28539.92

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