

**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.

**\$45.00 USD PROCESSING FEE.** To be paid at the time of filing for each parcel being appealed. A separate application must be filed for each parcel. **THE PROCESSING FEE IS NON-REFUNDABLE.**

**1. APPLICANT INFORMATION - PLEASE PRINT**NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
Sears Holdings Management Corporation, Kmart #03748

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

3333 Beverly Road, BC-183A

CITY Hoffman Estates

STATE IL

ZIP CODE 60179

DAYTIME TELEPHONE (404) 262-2000

ALTERNATE TELEPHONE

FAX TELEPHONE (404) 262-2897

APPLICATION NUMBER: Clerk Use Only

A-395

EMAIL ADDRESS

roy@preferredtaxservices.com

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

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

Swartzberg, Roy

EMAIL ADDRESS

roy@preferredtaxservices.com

COMPANY NAME

PREFERRED TAX SERVICES

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

RICHMOND, ADAM (ALSO OF PREFERRED TAX SERVICES)

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

3520 Piedmont Road, Suite #200

CITY Atlanta

STATE GA

ZIP CODE 30305

DAYTIME TELEPHONE (404) 262-2000

ALTERNATE TELEPHONE

FAX TELEPHONE (404) 262-2000

**AUTHORIZATION OF AGENT**

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

See Attached

TITLE

Bruce Kaye, Mgr, RE Tax

DATE

11/21/17

**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?

Sears Holdings Mgmt. Corp

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**ASSESSOR'S PARCEL NUMBER  
057-230-025-000

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

491 Tres Pinos Rd

DOING BUSINESS AS (DBA), if appropriate  
Kmart #03748**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

\$4,454,389

\$4,454,389

IMPROVEMENTS/STRUCTURES

\$4,485,325

\$3,600,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES &amp; VINES

OTHER

TOTAL

\$8,939,714

\$8,054,389

PENALTIES (amount or percent)

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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.PLEASE NOTE: A DEPOSIT OF \$500.00 USD PER  
PARCEL (APN) IS REQUIRED AT THE TIME OF THE  
HEARING.

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

☒ Yes ☐ No

## CERTIFICATION

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

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

SIGNED AT (CITY, STATE)

DATE

NAME (Please Print)

Atlanta, GA

11/21/2017

Roy Swartzberg of Preferred Tax Services

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

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

## ASSESSMENT APPEALS BOARD

### AGENT AUTHORIZATION

*(An agent must have authorization at the time the application is filed;  
retroactive authorizations are not permitted)*

#### ALL BLANKS MUST BE FILLED IN

The agent named below is hereby authorized to file applications for changed assessment and transact all business relating to such filings, including the withdrawal of an application, on assessments or property, owned by the applicant, listed below, on the attached sheet or located within San Benito County in the calendar year of 2017 *(Calendar year is from January 1 through December 31. A new authorization must be completed each year.)*

Preferred Tax Services	Roy Swartzberg
AGENCY	AGENT'S NAME
3520 Piedmont Rd, Suite #200, Atlanta, GA 30305	404-262-2000
AGENT'S ADDRESS	AGENT'S PHONE NUMBER

Sears Holdings Management Corporation
PROPERTY OWNER NAME

Kmart Store #03748, located at 491 Tres Pinos Rd, Hollister, CA 95023
PROPERTY NAME/ADDRESS

057-23-0-025-0
PARCEL NUMBER(S)

#### AUTHORIZING APPLICANT/EMPLOYEE:

*(If the applicant is a corporation, limited partnership or limited liability company, an officer or authorized employee of the business entity must sign the authorization.)*

<u>Bruce Kaye</u>	<u>11-15-2017</u>
Signature of Applicant/Employee	Date

Bruce Kaye - Mgr, Real Estate Tax - Sears Holdings Mgmt Corp	847-286-7810
Printed Name and Title (owner, President, etc.)	Applicant's Phone Number

Sears Holdings Mgmt Corp, 3333 Beverly Rd, BC-183A, Hoffman Estates, IL 60179
Applicant's Address

#### AGENT'S CERTIFICATION:

I certify that a copy of the completed application for changed assessment attached to this authorization has been forwarded to the applicant named in this application. If a copy of this form is being submitted, I will produce the original form with original signatures upon request. Failure to do so may result in the requested action being denied. While we have delegated the above authority, we accept full responsibility for any and all actions within the scope of the agent's authority.

Preferred Tax Services	Roy Swartzberg
(Agency Name)	(Name of Agent)
<u>Roy Swartzberg</u>	<u>11/21/2017</u>
Signature of Agent	(Date Signed)

**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.

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME  
Sears Holdings Mgmt Corp, as Tenant with Appeal Rights

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)  
3333 Beverly Road, Office #BC-182A

CITY  
Hoffman Estates

STATE ZIP CODE  
IL 60179

DAYTIME TELEPHONE  
( 404 ) 262-2000

ALTERNATE TELEPHONE  
( )

FAX TELEPHONE  
( 404 ) 262-2897

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

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

EMAIL ADDRESS  
roy@preferredtaxservices.com

COMPANY NAME  
Preferred Tax Services

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

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)  
3520 Piedmont Road, Suite #200

CITY  
Atlanta

STATE ZIP CODE  
GA 30305

DAYTIME TELEPHONE  
( 404 ) 262-2000

ALTERNATE TELEPHONE  
( )

FAX TELEPHONE  
( 404 ) 262-2897

**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

Greg Durckel, Mgr, RE Tax, Sears Holdings Mgmt See Attached

**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  
057-230-025-000

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION  
491 Tres Pinos Rd

DOING BUSINESS AS (DBA), if appropriate  
Kmart Store #03748

**PROPERTY TYPE** ☒

☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX

☐ AGRICULTURAL

☐ POSSESSORY INTEREST

☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_

☐ MANUFACTURED HOME

☐ VACANT LAND

☒ COMMERCIAL/INDUSTRIAL

☐ WATER CRAFT

☐ AIRCRAFT

☐ BUSINESS PERSONAL PROPERTY/FIXTURES

☐ OTHER: \_\_\_\_\_

**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND

\$4,543,476

\$4,454,389

IMPROVEMENTS/STRUCTURES

\$4,575,031

\$3,600,000

FIXTURES

PERSONAL PROPERTY (see instructions)

MINERAL RIGHTS

TREES & VINES

OTHER

TOTAL

\$9,118,507

\$8,054,389

PENALTIES (amount or percent)

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

RECEIVED

NOV 27 2018

SAN BENITO COUNTY CLERK  
OF THE BOARD, HOLLISTER, CA

APPLICATION NUMBER: Clerk Use Only

A-412

EMAIL ADDRESS

teri@preferredtaxservices.com

**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

NAME (Please Print)

Atlanta, GA

11/19/2018

Roy Swartzberg of Preferred Tax Services, Authorized Agent

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



**AUTHORIZATION OF AGENT/  
DESIGNATION OF ATTORNEY**

May be filed with initial *Assessment Appeal Application* when naming an agent or when an agent or California attorney is being named when none was named in the initial application. Mail or fax the completed form to the Clerk of the Board at the address shown.

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL) <b>Sears Holdings Management Corporation</b>				EMAIL ADDRESS <b>greg.durckel@searshc.com</b>	
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) <b>3333 Beverly Road, Office BC-182A</b>					
CITY <b>Hoffman Estates</b>	STATE <b>IL</b>	ZIP CODE <b>60179</b>	DAYTIME TELEPHONE <b>(404-) 262-2000</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>( )</b>
SECURED: ASSESSOR'S PARCEL NUMBER <b>057-23-0-025-0 (San Benito County, CA)</b>			UNSECURED: ACCOUNT OR TAX BILL NUMBER		
<input checked="" type="checkbox"/> <b>AUTHORIZATION OF AGENT</b> <input type="checkbox"/> <b>DESIGNATION OF CALIFORNIA ATTORNEY, STATE BAR NO.</b>					
If the applicant is a corporation, limited partnership, or limited liability company, the authorization must be signed by an officer or authorized employee of the business entity.					
NAME OF AGENT OR ATTORNEY <b>Roy Swartzberg of Preferred Tax Services</b>				EMAIL ADDRESS <b>roy@preferredtaxservices.com</b>	
COMPANY NAME <b>Preferred Tax Services</b>					
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) <b>3520 Piedmont Road, Suite #200</b>					
CITY <b>Atlanta</b>	STATE <b>GA</b>	ZIP CODE <b>30305</b>	DAYTIME TELEPHONE <b>(404) 262-2000</b>	ALTERNATE TELEPHONE <b>( )</b>	FAX TELEPHONE <b>(404) 262-2897</b>
The above named person/company is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application or any <i>Assessment Appeal Application</i> in this county as indicated above.					
APPLICANT SIGNATURE 			APPLICANT TITLE <b>Manager, Real Estate Tax, Sears Holdings Mgmt Corp</b>		
APPLICANT NAME <b>Greg Durckel</b>			DATE <b>11/12/18</b>		

The remaining sections are required only when authorizing an agent. (Not required when designating a California attorney.)

**THIS AUTHORIZATION IS FOR CALENDAR YEAR: 2018**

Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed.

☒ **CHECK AND INITIAL ONE**

☐ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on any and all assessments or property located within the county owned by this applicant.

\_\_\_\_ Applicant must initial this statement.

☒ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the specific property listed above or the specific properties identified in the *Multiple Properties List* (see page 2 of this authorization).

\_\_\_\_ Applicant must initial this statement.

**CERTIFICATION OF AGENT**

☒ I am an agent for the applicant filing the initial *Assessment Appeal Application*. I hereby certify that a copy of the completed *Assessment Appeal Application*, attached to this authorization, has been forwarded to the applicant named in the application.

☐ I have been retained as the agent for the applicant who has previously filed an *Assessment Appeal Application*.

If a copy of this form is being submitted, or the form is being submitted electronically, I will produce the original form with original signatures upon request or any action being requested will be denied.

AGENT SIGNATURE 	PRINT AGENT NAME <b>Roy Swartzberg</b>
AGENT COMPANY NAME <b>Preferred Tax Services</b>	EMAIL ADDRESS <b>roy@preferredtaxservices.com</b>

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

ATLANTA, GA 30305

64-10/610

# 2025

\$45.

DOLLARS

FOR 2019 APPLICANTS: 857-230-0257 ext. 1652

Trust

ACHAFA 06/10/2019

**DOLLARS** *1000*

11.5.4. **Estimation**

00002715 051000104:1000207085058

## Security Features

**Details on back**

A - 412

**Tom Slavich**

**From:** Janet Slibsager  
**Sent:** Wednesday, November 28, 2018 10:08 AM  
**To:** Tom Slavich  
**Cc:** Barbara Thompson; Shirley Murphy  
**Subject:** Assessment Appeal Application-Sears Holdings Mgmt Corp.  
**Attachments:** SKM\_C65818112810570.pdf

Attached is an Assessment Appeal Application for Sears Holdings Mgmt. Corp.

*Janet Slibsager*  
*Clerk of the Board*  
481 Fourth Street  
Hollister, CA 95023  
(831)636-4000, Ext. 11