

Agenda

Siskiyou County Assessment Appeals Board

Siskiyou County Meeting Chambers

Siskiyou County Government Center, Second Floor

311 Fourth Street

Yreka, CA 96097

April 25, 2025

9:00a.m.

1. Stipulation agreements

	<i>Appeal/Application No.</i>	<i>Applicant</i>	<i>Property Identification</i>
A.	21-05	Tesla Energy Operations Inc	800-006-499-000
B.	22-08	Tesla Energy Operations Inc	800-006-499-000
C.	23-04	Tesla Energy Operations Inc	800-006-499-000

2. Adjournment



Craig S. Kay, Assessor-Recorder County of Siskiyou

311 Fourth Street • Room 108 • Yreka, CA 96097-2984
Assessor (530) 842-8036 • Recorder (530) 842-8065 • Fax (530) 842-8059

April 25, 2025

Siskiyou County Assessment Appeals Board
311 Fourth Street
PO Box 338
Yreka, CA 96097

Re: Applications for Changed Assessment for the **2020-21** Assessment, Application #**21-05**; **2021-22** Assessment, Application #**22-08**; **2022-23** Assessment, Application #**23-04**; these Applications are for Solar Fixtures assessed on the Unsecured Roll, Assessment No. **800-006-499-000** for Tesla Energy Operations Inc.

Dear Board Members:

The assessment, which is the subject of these appeals, are solar fixture assessments. The Owner is Tesla Energy Operations Inc. The California Assessors' Association approved the factor tables for lien dates 2016 through 2024 for the valuation issues with respect to these Appeals for assessment years 2021-2023.

As a result of the above facts, the Assessor recommends the following changes under the provisions of California Revenue and Taxation Code 1610.8.

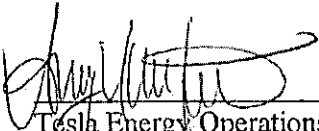
Assessment No. 800-006-499-000

<u>Year</u>	<u>From:</u>	<u>To:</u>
	Fixtures	Fixtures
2020/2021	\$1,077,970	\$769,976
2021/2022	\$1,062,570	\$723,777
2022/2023	\$1,077,970	\$708,377

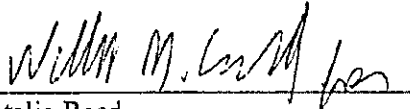
The Applicant stipulates to the revised values and requests to waive their appearance at the hearing of the Applications pursuant to California Revenue and Taxation Code Section 1607(a).



Craig S Kay, Assessor-Recorder



Tesla Energy Operations Inc.
Amy Kotschedoff,
Versatax Consulting



Natalie Reed
Board
Siskiyou County Counsel

Chair, Assessment Appeals

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.**

Siskiyou County Assessment Appeals Board
311 Fourth Street, Room 201
Yreka CA 96097

FILED

Siskiyou County

NOV 30 2021

RECEIVED

NOV 29 2021

SISKIYOU COUNTY
CLERK'S OFFICE**1. APPLICANT INFORMATION - PLEASE PRINT**BY: LAURA BYNUM, CLERKWendy Day
Deputy Clerk

APPLICATION NUMBER: Clerk Use Only

21-05

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Tesla Energy Operations Inc

EMAIL ADDRESS

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

12832 S Frontrunner Blvd #100

CITY Draper	STATE UT	ZIP CODE 84020	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Kotschedoff, Amy

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

COMPANY NAME

Versatax Consulting Inc

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

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

23052 Alicia Parkway #H-372

CITY Mission Viejo	STATE CA	ZIP CODE 92692	DAYTIME TELEPHONE (310) 650-1921	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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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 800-006-499-000	FEE NUMBER
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION

Equip locations: Various

DOING BUSINESS AS (DBA), if appropriate

PROPERTY TYPE ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____☐ MANUFACTURED HOME☐ VACANT LAND☐ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☒ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: _____**4. VALUE**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES	1,077,970	107,797	
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	1,077,970	107,797	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Scan email to C Kay / Assessor 12/1/21

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**

This assessment may have incorrectly removed the solar exclusion. Also, see attached Exhibit /

☒ Explanation (attach sheet if necessary)**7. WRITTEN FINDINGS OF FACTS (\$20.00 per parcel)**☒ 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)

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

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

ASSESSMENT APPEAL APPLICATION

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Siskiyou County Assessment Appeals Board
311 Fourth Street, Room 201
Yreka CA 96097

FILED

Siskiyou County

DEC 01 2022

LAURA BYNUM, CLERK

BY: *Audrey J. Bynum* Deputy Clerk

APPLICATION NUMBER: Clerk Use Only

22-08**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Tesla Energy Operations Inc

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

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

12832 S. Frontrunner Blvd #100

CITY Draper	STATE UT	ZIP CODE 84020	DAYTIME TELEPHONE () () ()	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE () () ()
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2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

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

Kotschedoff, Amy

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

COMPANY NAME

Versatax Consulting

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

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

23052 Alicia Parkway #H-372

CITY Mission Viejo	STATE CA	ZIP CODE 92692	DAYTIME TELEPHONE (310) 650-1921	ALTERNATE TELEPHONE () () ()	FAX TELEPHONE (866) 390-1076
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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 800-006-499-000	FEE NUMBER 555-006-000-000
ACCOUNT NUMBER	TAX BILL NUMBER	
PROPERTY ADDRESS OR LOCATION EQUIP LOC: VARIOUS		DOING BUSINESS AS (DBA), if appropriate

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

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES	1,062,570	530,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	1,062,570	530,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Scan/Email to C Kay / Assessor 12/1/22

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 assessment may have incorrectly removed the solar exclusion. Also, see the attached Exhibit A.

☒ Explanation (attach sheet if necessary)**7. WRITTEN FINDINGS OF FACTS (\$20.00 per parcel)**☒ 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

Rancho Santa Margarita, CA

10/18/22

NAME (Please Print)

Amy Kotschedoff

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

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Siskiyou County Assessment Appeals Board
311 Fourth Street, Room 201
Yreka, CA 96097

FILED

Siskiyou County

DEC 01 2023

LAURA BYNUM, CLERK
BY: *[Signature]* Deputy Clerk

APPLICATION NUMBER: Clerk Use Only

23-04

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Tesla Energy Operations Inc

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

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12832 S. Fronrunner Blvd #100

CITY Draper	STATE UT	ZIP CODE 84020	DAYTIME TELEPHONE (310) 650-1921	ALTERNATE TELEPHONE ()	FAX TELEPHONE (866) 390-1076
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Kotschedoff, Amy

EMAIL ADDRESS

amy.kotschedoff@versataxconsulting.com

COMPANY NAME

Versatax Consulting

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

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

23052 Alicia Parkway #H-372

CITY Mission Viejo	STATE CA	ZIP CODE 92692	DAYTIME TELEPHONE (310) 650-1921	ALTERNATE TELEPHONE (310) 650-1921	FAX TELEPHONE (866) 390-1076
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TITLE

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ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

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ACCOUNT NUMBER	TAX BILL NUMBER	
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	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND			
IMPROVEMENTS/STRUCTURES			
FIXTURES	1,077,970	500,000	
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	1,077,970	500,000	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

Scan email to Craig Kay / Assessor 12/1/23

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

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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.*

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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)

Rancho Santa Margarita, CA

10/8/2023

Amy Kotschedoff

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