

# Owner Investments- 21 Calle del Onda, Stinson Beach, California

Brian Johnson is the applicant for a Coastal Permit authorizing development of a new 1296 square foot residence on a previously developed, currently vacant, infill lot at 21 Calle del Onda, Stinson Beach (APN 195-162-49). Since 2003, he has been a 50% owner of the property, having initially received a 1/8 ownership in 1980 shortly after the death of his mother, Deon Johnson. The other 50% ownership interest is held as follows:

- 25% by Janiele Herbert, successor trustee of the Modestine Bagwell 2003 Revocable Trust
- 25% shared by Scott Combs, Rene Wicks, and Eileen Combs (wife of Mark Combs, deceased).

All are descendants of the original owners and all have authorized the Coastal Permit application.

Brian Johnson paid \$8715 to clear Deon Johnson’s estate when her interest was transferred to him in 1980, an additional \$35,000 when he acquired an additional 1/8<sup>th</sup> interest from Morgan Johnson in 1990, and \$65,000 when he purchased Yavette Kimball’s ¼ interest in 2003. Therefore, he has directly invested \$108,715 for his land ownership interest. When accounting for inflation since the purchase dates, Brian’s investment in the land itself is equal to \$221,035.

Since 2018, costs associated with the proposed development have been divided between the owners, based on the individuals’ percentage of ownership interest. The owners’ have paid the following amounts for design, submittal, and review of their wastewater system and Coastal Permit applications:

• SBCWD Wastewater Permit fees	\$ 5,250
• Marin County CDP Application fees	\$ 7,806
• SBCWD CEQA	\$65,000
• Marin County CEQA	\$86,000
• Biological Assessment Review	\$ 4,034
• Building Design and revised Design	\$12,500
• Planning and Project Management	\$72,500
• Coastal Engineering	\$19,350
• Preliminary Geotechnical Engineering	\$ 5,500
• Civil Engineering	\$ 8,500
• Septic Engineering	\$10,500
• Structural analysis	\$ 1,500
• Surveyor	\$ 5,000
• Story pole erection/ removal	\$ 7,370
• Land Use Attorney	\$15,000
• Preliminary Title Report	\$. 1,000
• <u>Printing and other reimbursables</u>	<u>\$ 1,702</u>

**TOTAL. \$328,512**

Combining the net present value of Brian Johnson’s land purchases and his share of development costs incurred since 2018, his total financial investment is equivalent to \$385,291.

While other owners of 21Calle del Onda may have received their share of the property as a gift, they also have invested significantly in the development proposal reasonably expecting that their investment would return financial benefits comparable to what surrounding property owners have or will receive.

While the owners have spent substantial sums through the development process, the market value of the property has justified their investment. A recent appraisal (*Attachment A*) performed by an accredited professional utilizing the Uniform Standards of Professional Appraisal Practice has offered that the residence proposed in the Coastal Development application would be worth \$3,559,000 today, with the property itself being worth \$2,700,000.

In 2021, the Marin County Assessor reappraised a 25% portion of the land being transferred from the Modestine Bagwell Revocable Trust to Janiele Herbert, increasing the entire assessed property value from \$286,885 (*Attachment C*) to a new value of \$594,119 (*Attachment B*). reassigned. The \$307,234 increase in assessed value based on only 25% interest represented an Assessor valuation of \$1,228,936 if applied to all owners. Proposition 13 rules precluded that, but the owners note that the County continues to place a high value on oceanfront properties. In the past five years, the owners have paid in excess of \$24,000 in Marin County property taxes.

In 2015, the owners entered into a sale agreement with Mr. Craig Nunes for \$1.5M. After being denied his application for a three bedroom residence, Mr. Nunes terminated his purchase. In 2021, the owners entered into a contingency purchase agreement with Suzanne Gregg and Colm Brennan for \$1.8M, however the sale did not take place when it became clear to the buyers that the County approval process would extend for at least an additional year. At no time have the owners received any compensation for rental or leasing of the property. In the past five years, the owners have paid over \$24,000 in property taxes, and have made consistently timely payments for the duration of their ownership.

Several factors relate to the owners' financially-backed expectation that the property can be developed. Most significantly, the U.S. Constitution and the California Coastal Act, Section 30010, prohibit the Coastal Commission or local government acting pursuant from exercising their power to grant or deny a permit in a manner which will take or damage private property for public use, without the payment of just compensation. A taking claim can also arise if the Commission allows some economically beneficial use of a site, but such use is so restrictive that it still constitutes a taking of private property without just compensation

Furthermore, other properties in the Calles neighborhood, subject to similar environmental conditions associated with the Calle del Onda property, have received Coastal Permits from the County.

- The Hjorth Coastal Permit, 4 Calle del Embarcadero (APN 195-132-03) was approved on a 6-0 vote of the Marin County Planning Commission and a unanimous vote of the Board of Supervisors on November 17, 2015 on appeal. Subsequently, the Coastal Commission denied an appeal of the Board's action, citing No Substantial Issue
- A complete demolition and re-build of a new residence at 11 Alameda Patio was approved in 2021 even though a portion of the septic system was located within the FEMA VE zone.
- A partial demolition and expanded rebuild was approved at 7 Francisco Patio, with portions of the property in the VE zone and the residence within FEMA Zone X, subject to flooding risk.
- 95 Calle del Ribera, an oceanfront lot in the VE zone received permits for major remodeling.

For all of the reasons identified above, the owners of 21 Calle del Onda expect to receive approval of their current application for the County and Coastal Commission to avoid the risk of litigation that

would seek a Takings claim based on their reasonable economic expectations, long history of ownership, significant investment, and the history of the lot having been previously developed, existing between other similar properties, offering significant public access at no cost as part of the application, and having witnessed other properties in the vicinity receive Coastal Permit approvals.

**END OF STATEMENT**

**ATTACHMENT A- APPRAISAL OF 21 CALLE DEL ONDA**

File No. 21calle del onda

Brian & Alyce Johnson PO Box 1139 Homewood, CA, 96141

File Number: 21calle del onda

In accordance with your request, I have appraised the real property at:

21 Calle del Onda Stinson Beach, CA 94970

The purpose of this appraisal is to develop an opinion of the defined value of the subject property, as improved. The property rights appraised are the fee simple interest in the site and improvements.

In my opinion, the defined value of the property as of March 8, 2023 is : \$3,559,000

Three Million Five Hundred Fifty-Nine Thousand Dollars

The attached report contains the description, analysis and supportive data for the conclusions, final opinion of value, descriptive photographs, assignment conditions and appropriate certifications.

Philip Bruce Raful, SCREA AR011107

**Residential Appraisal Report**

File No. 21calle del onda

The purpose of this appraisal report is to provide the client with a credible opinion of the defined value of the subject property, given the intended use of the appraisal. Client Name/Intended User Brian & Alyce Johnson E-mail <a href="mailto:steve@civicknit.com">steve@civicknit.com</a>
Client Address PO Box 1139 City Homewood State CA Zip 96141
Additional Intended User(s) Steve Kinsey, and any duly appointed agent of client
Intended Use for valuation purposes only
Property Address 21 Calle del Onda City Stinson Beach State CA Zip 94970
Owner of Public Record Modestine Bagwill 2003 Revocable Trust County Marin
Legal Description see title report: Recordors Map Book 5, Page 60, Lots 1, 2, 5, and 7 in Block 3, Subd. of Lot Q, Robinson Tract, Sub No 1
Assessor's Parcel # 195-162-49 Tax Year 2022 R.E. Taxes \$ 7,525
Neighborhood Name Stinson Beach Map Reference TB: 605 B4 Census Tract 1321.00
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Property Rights Appraised <input checked="" type="checkbox"/> Fee Simple <input type="checkbox"/> Leasehold Other (describe)
<input type="checkbox"/>

My research  did  did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Prior Sale/Transfer: Date n/a Price n/a Source(s) BAREIS, Recorder, Assessor

Analysis of prior sale or transfer history of the subject property (and comparable sales, if applicable) Comps have not been sold in the last 12 months, other than the one time referenced in this report, unless otherwise noted. See addendum.

Appraiser notes a technical transfer from owner to owner's trust for zero dollars on 6/3/21 - deemed not to be a sale

Offerings, options and contracts as of the effective date of the appraisal none known

Neighborhood Characteristics One-Unit Housing Trends One-Unit Housing Present Land Use %

<input type="checkbox"/>	<input type="checkbox"/>	PRICE AGE	One-Unit 90 %
Location <input type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban <input type="checkbox"/> Rural	Property Values <input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining		
<input type="checkbox"/>	<input type="checkbox"/>	\$(000) (yrs)	2-4 Unit 1 %
Built-Up <input checked="" type="checkbox"/> Over 75% <input type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%	Demand/Supply <input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Over Supply		
<input type="checkbox"/>	<input type="checkbox"/>	1,310 Low 1	Multi-Family 1 %
Growth Rapid <input checked="" type="checkbox"/> Stable Slow	MarketingTime <input checked="" type="checkbox"/> Under3mths <input type="checkbox"/> 3-6mths <input type="checkbox"/> Over6mths		

Neighborhood Boundaries Stinson Beach is an oceanfront community bounded to the east and north by open space and parklands and by the Pacific Ocean to the west and south.	14,250 High 120	Commercial 3 %
	4,380 Pred. 50	Other park 5 %

Neighborhood Description The area consists of large to smaller sized custom homes of varying effective ages with average to very good views and lot sizes. Most homes in the area were built over 25 years ago. The area is convenient to the rest of Marin County and has convenient access to San Francisco and the Bay Area as a whole, and has direct access to shopping, schools, and parks.

Market Conditions (including support for the above conclusions) The market for this area has been stable in most segments of the market, where average sales prices are at high levels. Generally, still-low interest rates for conforming loans are readily available. Seller concessions are not uncommon in this area and in this market, most typically in the form of sellers paying for a portion of a buyer's non-recurring closing costs. Inventory is average for the season.

Dimensions 190 x 80 Area 15200 sf (.349 acres) Shape rectangular View ocean, open

Specific Zoning Classification C-R-2 Zoning Description coastal - residential, two family

Zoning Compliance  Legal Legal Nonconforming (Grandfathered Use) No Zoning Illegal (describe)

Is the highest and best use of the subject property as improved (or as proposed per plans and specifications) the present use?  Yes  No If No, describe.

Utilities Public Other (describe) Public Other (describe) Off-site Improvements—Type Public Private

Electricity  Water  Street dirt

     

Gas  propane Sanitary Sewer  septic Alley none

Site Comments Home appears to be in a flood hazard zone (06041C 0444E, 8/15/17, zone AO, VE towards west side of lot).

GENERAL DESCRIPTION		FOUNDATION		EXTERIOR DESCRIPTION materials	INTERIOR materials
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> <input type="checkbox"/>		Foundation Walls concrete	Floors wood
Units <input checked="" type="checkbox"/> One One w/Acc. unit		Concrete Slab <input checked="" type="checkbox"/> Crawl Space			
# of Stories 1		<input type="checkbox"/> <input type="checkbox"/>		Exterior Walls Hardi shake	Walls sheetrock
		Full Basement Partial Basement			
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Basement Area 0 sq. ft.		Roof Surface comp shingle	Trim/Finish wood,paint
Type <input checked="" type="checkbox"/> Det. Att. S-Det./End Unit					
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		Basement Finish 0 %		Gutters & Downspouts metal	Bath Floor tile,stone
Existing <input checked="" type="checkbox"/> Proposed Under Const.					
Design (Style) Contmp		<input type="checkbox"/> <input type="checkbox"/>		Window Type dual pane	BathWainscot tile,stone
		Outside Entry/Exit Sump Pump			
Year Built 2023				StormSash/Insulated none	<input type="checkbox"/> Car Storage None
Effective Age (Yrs) 1				Screens partial	<input type="checkbox"/> <input checked="" type="checkbox"/> Driveway # of Cars 2
Attic	<input type="checkbox"/> None	Heating <input type="checkbox"/> FWA	<input type="checkbox"/> <input type="checkbox"/> HW <input checked="" type="checkbox"/> Radiant	<input type="checkbox"/> Amenities WoodStove(s) #0	Driveway Surface dirt
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Fuel boiler	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>
Drop Stair	Stairs	Other		Fireplace(s) # 0 <input checked="" type="checkbox"/> Fence	Garage # of Cars
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>
Floor	<input checked="" type="checkbox"/> Scuttle	Cooling Central Air Conditioning		<input checked="" type="checkbox"/> Patio/Deck <input checked="" type="checkbox"/> Porch	Carport # of Cars
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Finished	Heated	Individual	<input checked="" type="checkbox"/> Other none	Pool None Other none	Att. Det. Built-in

<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Appliances P Refrigerator X Range/Oven X Dishwasher Disposal P Microwave P Washer/Dryer Other (describe)
Finished area above grade contains: 4 Rooms 1 Bedrooms 2.0 Bath(s) 1,293 Square Feet of Gross Living Area Above Grade
Additional Features tankless water heater
Comments on the Improvements N/A



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(gPARTM) General Purpose Appraisal Report 05/2010 GPAR1004\_10 05262010

## Residential Appraisal Report

File No. 21 calle del onda

FEATURE	SUBJECT	COMPARABLE SALE NO. 1		COMPARABLE SALE NO. 2		COMPARABLE SALE NO. 3	
Address	21 Calle del Onda Stinson Beach, CA 94970	12 Calle del Prado Stinson Beach, CA 94970		15 Calle Del Ribera Stinson Beach, CA 94970		19 Calle del Prado Stinson Beach, CA 94970	
Proximity to Subject		0.08 miles SE		0.09 miles NW		0.09 miles SE	
Sale Price	\$	\$ 3,700,000		\$ 3,560,000		\$ 3,500,000	
Sale Price/Gross Liv. Area	\$ sq. ft.	\$ 2,551.72 sq. ft.		\$ 2,069.77 sq. ft.		\$ 2,471.75 sq. ft.	
Data Source(s)		BAREIS#321061031;DOM 31		BAREIS#322007918;DOM 7		BAREIS#321036761;DOM 12	
Verification Source(s)		DR 21-061726		DR 22-005586		DR 21-036748	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment
Sale or Financing Concessions		none reported		none reported		all cash	
Date of Sale/Time		10/07/2021		02/11/2022		06/04/2021	
Location	Above average	Above average		Above average		Above average	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	15200 sf	4800 sf		4800 sf		4800 sf	
View	ocean, open	ocean, hills		ocean, hills		ocean, hills	
Design (Style)	Contmp	Trad		Contmp		Trad	

Quality of Construction	Average			Average			Average			Average		
Actual Age	0 yrs			26 yrs			41 yrs			109 yrs		
Condition	New			Good			Good			Good		
Above Grade Room Count	Total	Bdrms.	Baths	Total	Bdrms.	Baths	Total	Bdrms.	Baths	Total	Bdrms.	Baths
	4	1	2.0	6	2	1.5	6	3	2.0	6	3	1.5
Gross Living Area 100	1,293 sq. ft.			1,450 sq. ft.			1,720 sq. ft.			1,416 sq. ft.		
Basement & Finished Rooms Below Grade	none			none			none			none		
Functional Utility	Average			Average			Average			Average		
Heating/Cooling	Radiant			bbrd			FAU			wall		
Energy Efficient Items	2 pane wnd			2 pane wnd			2 pane wnd			none		
Garage/Carport	off street			off street			off street			off street		
Porch/Patio/Deck	Patio,deck			Patio,deck			Patio,deck			Patio,deck		
fireplace(s),w d stv	0			0			0			2		
amenity	none			none			none			none		
Net Adjustment (Total)				\$ 5,700			\$ 42,700			\$ 2,300		
Adjusted Sale Price of Comparables				Net Adj. - 0.2% Gross Adj. 0.7%			Net Adj. -1.2% Gross Adj. 1.2%			Net Adj. -0.1% Gross Adj. 1.2%		
Summary of Sales Comparison Approach All completed sales are verified as closed during the month noted per indicated data sources.												
"BAREIS#####" identifies the records of the local multiple listing service, the Bay Area Real Estate Information Services; days on the												
market is represented by "DOM####". "DR" stands for the deed reference number in the County Assessor's Office, when available. See												
addendum												
COST APPROACH TO VALUE												
Site Value Comments not developed												
ESTIMATED REPRODUCTION OR X REPLACEMENT COST NEW						OPINION OF SITE VALUE..... = \$ 2,700,000						
Source of cost data contractor, MLS, RealList						Dwelling 1,293 Sq. Ft. @ \$ 600.00.. .. = \$ 775,800						
Quality rating from cost service see below Effective date of cost data see below						Sq.Ft.@ \$ ..... = \$						



Comments on Cost Approach (gross living area calculations, depreciation, etc.)			
Cost estimates are from local contractor sources combined with	Garage/Carport Sq. Ft. @ \$ . . . . . = \$		
the appraiser's judgment and experience. High Lot/Total Value	Total Estimate of Cost-New . . . . . = \$ 775,800		
Ratio is typical and conforming for conveniently located areas in	Less 0 Physical	Function al	External
this county. Depreciation estimates based on Economic Age and	Depreciation \$0	\$0	\$0 = \$( 0)
Remaining Life estimates; Site Value estimated by using	Depreciated Cost of Improvements . . . . . = \$ 775,800		
Extraction Method.	"As-is" Value of Site Improvements . . . . . = \$ 50,000		
	INDICATED VALUE BY COST APPROACH . . . . . = \$ 3,525,800		

<b>INCOME APPROACH TO VALUE</b>			
Estimated Monthly Market Rent X Gross Rent Multiplier = \$ Indicated Value by Income Approach			
Summary of Income Approach (including support for market rent and GRM) not developed			

Indicated Value by: Sales Comparison Approach \$ 3,559,000 Cost Approach (if developed) \$ 3,525,800 Income Approach (if developed) \$ n/a

This appraisal is made "as is," X subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed subject to the following:

Based on the scope of work, assumptions, limiting conditions and appraiser's certification, my (our) opinion of the defined value of the real property that is the subject of this report is \$ 3,559,000 as of 03/08/2023 , which is the effective date of this appraisal.



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Raful & Associates

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(gPARTM) General Purpose Appraisal Report 05/2010 GPAR1004\_10 05262010

## Residential Appraisal Report

File No. 21 calle del onda

FEATURE	SUBJECT	COMPARABLE SALE NO. 4	COMPARABLE SALE NO. 5	COMPARABLE SALE NO. 6
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**Appraiser's Certification**

The appraiser(s) certifies that, to the best of the appraiser's knowledge and belief:

1. The statements of fact contained in this report are true and correct.
  2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are the appraiser's personal, impartial, and unbiased professional analyses, opinions, and conclusions.
  3. Unless otherwise stated, the appraiser has no present or prospective interest in the property that is the subject of this report and has no personal interest with respect to the parties involved.
  4. The appraiser has no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
  5. The appraiser's engagement in this assignment was not contingent upon developing or reporting predetermined results.
  6. The appraiser's compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
  7. The appraiser's analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
  8. Unless otherwise noted, the appraiser has made a personal inspection of the property that is the subject of this report.
  9. Unless noted below, no one provided significant real property appraisal assistance to the appraiser signing this certification. Significant real property appraisal assistance provided by:
- Additional Certifications:

I have made a personal inspection of the property that is the subject of this report. No one provided any assistance to me in the preparation of any aspect of this report. The subject's current use is its highest and best use, as it is legally permissible, physically possible, financially feasible and is maximally productive. The market value as used herein is taken from 12 CFR, Interagency Appraisal and Evaluation Guidelines. This report is an appraisal report as defined in USPAP Standards Rule 2-2(a).

ADDRESS OF THE PROPERTY APPRAISED:

21 Calle del Onda  
Stinson Beach, CA 94970

EFFECTIVE DATE OF THE APPRAISAL: 03/08/2023 APPRAISED VALUE OF THE SUBJECT PROPERTY \$ 3,559,000

APPRAISER



Signature: \_\_\_\_\_  
Name: Philip Bruce Raful, SCREA State Certification # AR011107

Expiration Date of Certification or License: 04/27/2025

END OF APPRAISAL COPY

**ATTACHMENT B- 2021-22 REVISED TAX ASSESSMENT**

MARIN COUNTY SECURED TAX STATEMENT			July 1, 2021 to June 30, 2022		MARIN COUNTY TAX COLLECTOR	
USE THIS PARCEL NO. ON ALL CHECKS AND CORRESPONDENCE			QUESTIONS ON PAYMENTS CALL (415) 472-6123. ON ASSESSED VALUES CALL (415) 473-7213			
PARCEL NUMBER	BILL NUMBER	TAX RATE AREA	FULL ASSESSED VALUE	EXEMPTION DETAIL	GROSS TAX AMOUNT	
195-162-49	21-1102977	56-022	594,106			
21 CALLE DEL ONDA STINSON BEACH			LAND			
			IMPR	13	TAX REDUCTION ATTRIBUTABLE TO THE HOMEOWNERS PROPERTY TAX RELIEF PROGRAM	
			BUS			
			PERS			
KEEP THIS PORTION OF BILL FOR YOUR RECORDS  BAGWILL MODESTINE 2003 REVOC TR HERBERT JANIELE /STR/ ETAL C/O JANIELE HERBERT 17 SUMMERSKY WAY LODI CA 95242			TOTAL	594,119	594,119	7,402.38
			RATES AND DISTRIBUTIONS OF AMOUNTS BY TAXING AGENCIES			
2021 REVISED TAX BILL R & T CODE 4831 CORRECTED ASSESSMENT-BASED ON NEW INFORMATION REVISION BILL DATE: 10/14/2021 REPLACES PRIOR BILL # 21-1070307			TAXING AGENCY	LEVY	RATE / FUND	AMOUNT
			BASIC TAX	0	1.0000	5,941.18
			SCHOOL BONDS K12&COM	1	.0481	285.64
			HEALTH BONDS	1	.0218	129.50
			BOL-STNSN SCH PRCLTX	3	107051	318.00
			WILDFIRE JPA	3	101130	100.00
			CO LIBRARY SPEC TAX	3	101160	57.56
			CSA#33 STINSON BEACH	3	102385	17.00
			MS MOSQUITO #2	3	105120	28.82
			TAMALPAIS HSD PCTX M	3	107893	483.68
			MARINEMERGENCY RADIO	3	109283	29.00
			S.F. BAY RESTOR AUTH	3	109290	12.00
			TOTAL		1.0677	7,402.38
1ST INSTALLMENT	3,701.19	2ND INSTALLMENT	3,701.19	TOTAL TAX DUE	7,402.38	
10% PENALTY AFTER DELINQUENT DATE		10% PENALTY + \$20.00 COST AFTER DELINQUENT DATE		PENALTIES APPLY WHEN SHOWN BELOW		

*add both installments \$7402.38 10/21/21*

IMPORTANT INFORMATION  
 Duplicate Tax Bill  
 Websites:  
[marincounty.org/taxes](http://marincounty.org/taxes)  
[marincounty.org/PensionandOPEB](http://marincounty.org/PensionandOPEB)  
[marincounty.org/PropertyTaxExemptions](http://marincounty.org/PropertyTaxExemptions)  
[marincounty.org/TaxBillOnline](http://marincounty.org/TaxBillOnline)

ATTACHMENT C- PRIOR ASSESSED VALUE



OFFICE OF SHELLY SCOTT  
ASSESSOR - RECORDER - COUNTY CLERK

BRIAN JOHNSON TRUST ETAL  
BAGWILL MODESTINE /TR/ ETAL  
PO BOX 11381  
HOMEWOOD CA 96141

Notice Date: 06/24/2021  
Fiscal Year: 2021-2022

**Parcel No: 195-162-49**

Situs Address: 21 CALLE DEL ONDA, STINSON BEACH

**ASSESSMENT VALUE NOTICE**  
(THIS IS NOT A TAX BILL)

**SECURED PROPERTY VALUATION**

This notice is to inform you of a change in assessment from the prior year other than the annual inflation factor. This change may be due to changes in ownership, new construction, creation of new parcels, or restoration of partial or full value after calamity repairs are completed. The property tax bill you receive this fall will be based on the taxable value indicated below.

2021-2022 PROPOSITION 13 FACTORED BASE YEAR VALUE*	
Land	286,866
Buildings & Improvements	19
Business Improvements **	0
Personal Property **	0
Total Assessed Value	286,885
Exemption **	(0)
<b>Net Assessed Value</b>	<b>286,885</b>

\*\* These items do not receive the annual inflation factor.

**The 2021-2022 property taxes are scheduled to be based on \$ 286,885**

\*The factored base year values are based on the market value of your property when it was acquired, PLUS any changes in ownership, PLUS any new construction, PLUS an annual inflation factor of no more than 2% per year. According to Proposition 13, the taxable value is either the fair market value or the factored base year value, whichever is less.

If you have a question regarding either your property's taxable value or the factored base year value, or you believe the market value of your property is less than the indicated value, please contact the assigned appraiser for clarification (name and contact information below). You also have the option to file an *Assessment Appeal Application* (see reverse for details).

Appraiser: BRIAN KARR  
Telephone: (415) 473-4219 Email: bkarr@marincounty.org

**PLEASE READ THE BACK OF THIS PAGE FOR ADDITIONAL INFORMATION**

Marin County Civic Center • Room 208 • 3501 Civic Center Drive • P.O. Box C • San Rafael, CA 94913  
415.473.7215 • FAX 415.473.6549 • www.marincounty.org/depts/ar  
Office Hours: Monday – Friday 9 a.m. to 4 p.m. • Closed Holidays