

**STIPULATION AGREEMENT**

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.

RECEIVED

MAR 05 2026

TEHAMA COUNTY ASSESSOR

**BEFORE THE COUNTY BOARD**

COUNTY OF Tehama, STATE OF CALIFORNIA

**IN THE MATTER OF THE APPLICATION OF:**

LeBlanc, Gail L. & Scott G.  
NAME OF APPLICANT

9-2024  
APPLICATION NUMBER(S)  
041-390-013 & 910-000-251  
PARCEL OR FILE NUMBER(S)

**STIPULATION TO VALUE**

For the *Assessment Appeal Application* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

ASSESSMENT YEAR 20 <u>24</u> - 20 <u>25</u> <input type="checkbox"/> REGULAR <input checked="" type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	40,800	37,466	40,000	-800
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY	107,100	82,534	80,000	-27,100
FIXTURES				
PERSONAL PROPERTY				
TOTALS	147,900	120,000	120,000	-27,900
PENALTY				

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3. The facts upon which the change in assessed value is based are as follows:

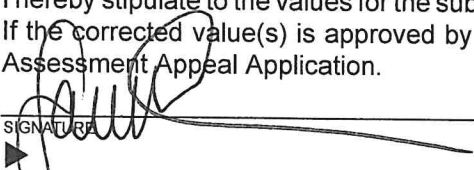
The property changed ownership on January 22, 2023. It was appraised at \$145,000 based on comparable sales of mobile homes in average condition within the area. The owner subsequently filed an appeal in November 2024. During the appeal process, the owner reported that the property suffered from deferred maintenance that was not evident at the time of the initial appraisal. A property inspection was conducted, which confirmed that the home was in less-than-typical condition for the market. Based on these findings, we agree with the owner's opinion of value.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.



I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Assessment Appeal Application.

SIGNATURE 	DATE EXECUTED 2/26/26
NAME OF AUTHORIZED SIGNER Gail LeBlanc	TITLE Owner

FILING STATUS

OWNER    AGENT    ATTORNEY    SPOUSE    REGISTERED DOMESTIC PARTNER    CHILD    PARENT    PERSON AFFECTED

CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_    CORPORATE OFFICER OR DESIGNATED EMPLOYEE

SIGNATURE OF COUNTY ASSESSOR 	PRINT NAME OF COUNTY ASSESSOR Burley Phillips
SIGNATURE OF COUNTY COUNSEL 	PRINT NAME OF COUNTY COUNSEL

**FOR COUNTY BOARD USE ONLY**

- The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.
- The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD

This appeal is identified as application number #9-2024.

**Date Received:** November 22<sup>nd</sup>, 2024

**Certification Date:** November 22<sup>nd</sup>, 2024

**Applicant:** Gail L. & Scott G. LeBlanc

**Assessment Number:** 041-390-013 & 910-000-251

**Owner Address:**

535 Las Animas Ave

Gilroy, CA 95020

### **Brief History of Subject**

The subject is a manufactured home and lot located in the River Oaks Mobile Home Park on Gilmore Rd in Red Bluff.

The property changed ownership on January 22, 2023. It was appraised at \$145,000 based on comparable sales of mobile homes in average condition within the area.

The owner subsequently filed an appeal in November 2024. During the appeal process, the owner reported that the property suffered from deferred maintenance that was not evident at the time of the initial appraisal. A property inspection was conducted, which confirmed that the home was in less-than-typical condition for the market. Based on these findings, we agree with the owner's opinion of value.

The Assessor's Office now seeks approval of the stipulated value of \$120,000.