

**STIPULATION AGREEMENT**

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

**BEFORE THE COUNTY BOARD**

COUNTY OF Tehama, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

12-2023

YOST, BRYAN J ETAL

NAME OF APPLICANT

APPLICATION NUMBER(S)

041-181-012

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>23</u> - 20 <u>24</u> <input type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	71400	40000	70000	-1400
IMPROVEMENTS/ STRUCTURES	393210	350000	365000	-28210
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	464610	390000	435000	-29610
PENALTY				

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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

Applicant bought property in 2021 for \$465,000. He requested an appeal in 2023. An appraisal was conducted based on 2023 comparable sales and the value was determined to be less than the factored base year. The applicant agrees with the assessor's 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
NAME OF AUTHORIZED SIGNER	TITLE

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 Philips
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