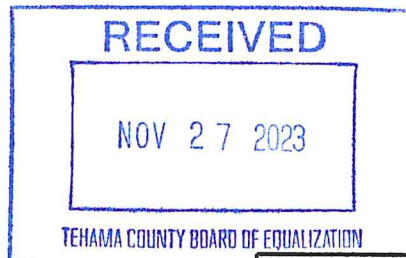


**ASSESSMENT APPEAL APPLICATION**

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.**



APPLICATION NUMBER: Clerk Use Only

13-2023 (B)

**1. APPLICANT INFORMATION - PLEASE PRINT**

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

EMAIL ADDRESS

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

CITY Rio Vista	STATE CA	ZIP CODE 94571	DAYTIME TELEPHONE (707) 689-0645	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)

EMAIL ADDRESS

COMPANY NAME

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

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

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE ( )	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

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

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	151,674	126,347	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL			
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.**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)  
 Daniel Hagan

Rio Vista, CA

11-22-23

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



**STIPULATION AGREEMENT**

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

**RECEIVED**  
MAR 08 2024  
TEHAMA COUNTY ASSESSOR

**BEFORE THE COUNTY BOARD**

COUNTY OF Tehama, STATE OF CALIFORNIA

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

Daniel E. Hagen

NAME OF APPLICANT

13-2023 B

APPLICATION NUMBER(S)

007-100-018

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	151,674		147,000	4,674
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	151,674		147,000	4,674
PENALTY				

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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

The owner requested a review of the value of the property. After reviewing available comparable sales data, it is evident that the current market value is lower than the factored base year value (Prop 13 Value). Both the owner and the assessor are in agreement to adjust the value to reflect the current market value



\* See attached \*

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 ▶ <i>Daniel E. Hagan</i>		DATE EXECUTED <i>March 5, 2024</i>
NAME OF AUTHORIZED SIGNER <i>Daniel E. Hagan</i>		TITLE <i>owner</i>
FILING STATUS <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR ▶ <i>Burley Philips</i>		PRINT NAME OF COUNTY ASSESSOR <b>Burley Philips</b>
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 before us is identified as application number #13-2023 (A-C)

**Applicant:** Daniel E. Hagan

**Brief History of Subject**

The subject property consists of 3 parcels totaling 518.3 acres. It is rolling dry grazing land located on Maynard Rd, approximately 20 miles from Red Bluff. The property includes a mobile home in poor condition and several outbuildings. It was purchased on 7/30/20 for \$1,040,000. Limited sales data was available at the time of purchase, and the purchase price was accepted per Rule 2, as there was no available sales data to refute it.

**Brief Description of the Problem**

The applicant contacted the office in October of 2023 to dispute the assessed property value. A review appraisal was conducted, and based on current sales of similar properties, it was determined that the property value was over-assessed. In accordance with Proposition 8, R&T Code 51(a)(2), the value should be adjusted to reflect the current market value. The owner agrees with the assessor on the valuation.

**51.**

(a) For purposes of subdivision (b) of Section 2 of Article XIII A of the California Constitution, for each lien date after the lien date in which the base year value is determined pursuant to Section 110.1, the taxable value of real property shall, except as otherwise provided in subdivision (b) or (c), be the lesser of:

(1) Its base year value, compounded annually since the base year by an inflation factor, which shall be determined as follows:

(A) For any assessment year commencing prior to January 1, 1985, the inflation factor shall be the percentage change in the cost of living, as defined in Section 2212.

(B) For any assessment year commencing after January 1, 1985, and prior to January 1, 1998, the inflation factor shall be the percentage change, rounded to the nearest one-thousandth of 1 percent, from December of the prior fiscal year to December of the current fiscal year in the California Consumer Price Index for all items, as determined by the California Department of Industrial Relations.

(C) For any assessment year commencing on or after January 1, 1998, the inflation factor shall be the percentage change, rounded to the nearest one-thousandth of 1 percent, from October of the prior fiscal year to October of the current fiscal year in the California Consumer Price Index for all items, as determined by the California Department of Industrial Relations.

(D) In no event shall the percentage increase for any assessment year determined pursuant to subparagraph (A), (B), or (C) exceed 2 percent of the prior year's value.

(2) Its full cash value, as defined in Section 110, as of the lien date, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property, or other factors causing a decline in value.

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax  
Chapter 1. Valuation Principles and Procedures

**Rule 2. The Value Concept.**

*Authority:* Section 15606, Government Code.

*Reference:* Sections 110, 110.1, 401, Revenue and Taxation Code; *Carlson v. Assessment Appeals Board No. 1* (1985) 167 Cal.App.3d 1004; *Dennis v. County of Santa Clara* (1989) 215 Cal.App.3d 1019.

(a) In addition to the meaning ascribed to them in the Revenue and Taxation Code, the words "full value", "full cash value", "cash value", "actual value", and "fair market value" mean the price at which a property, if exposed for sale in the open market with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.

When applied to real property, the words "full value", "full cash value", "cash value", "actual value" and "fair market value" mean the price at which the unencumbered or unrestricted fee simple interest in the real property (subject to any legally enforceable governmental restrictions) would transfer for cash or its equivalent under the conditions set forth in the preceding sentence.

(b) When valuing real property (as described in paragraph (a)) as the result of a change in ownership (as defined in Revenue and Taxation Code, Section 60, et seq.) for consideration, it shall be rebuttably presumed that the consideration valued in money, whether paid in money or otherwise, is the full cash value of the property. The presumption shall shift the burden of proving value by a preponderance of the evidence to the party seeking to overcome the presumption. The presumption may be rebutted by evidence that the full cash value of the property is significantly more or less than the total cash equivalent of the consideration paid for the property. A significant deviation means a deviation of more than 5% of the total consideration.

(c) The presumption provided in this section shall not apply to:

(1) The transfer of any taxable possessory interest.

(2) The transfer of real property when the consideration is in whole, or in part, in the form of ownership interests in a legal entity (e.g., shares of stock) or the change in ownership occurs as the result of the acquisition of ownership interests in a legal entity.

(3) The transfer of real property when the information prescribed in the change in ownership statement is not timely provided.

(d) If a single transaction results in a change in ownership of more than one parcel of real property, the purchase price shall be allocated among those parcels and other assets, if any, transferred based on the relative fair market value of each.

*History:* Adopted June 21, 1967, effective July 23, 1967.  
Amended December 17, 1975, effective January 25, 1976.  
Amended October 9, 1984, effective September 20, 1985.  
Amended July 24, 1991, effective September 25, 1991.