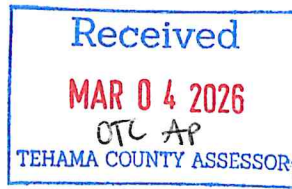


STIPULATION AGREEMENT

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:

Keith E Hawes
NAME OF APPLICANT

01-2025
APPLICATION NUMBER(S)
830-008-792
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>25</u> - 20 <u>26</u> <input checked="" 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				
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY	35,000	10,000	22,000	-13,000
TOTALS	35,000	10,000	22,000	-13,000
PENALTY				

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

The subject vessel is a 2014 Umpqua Marine jet boat.

It was assessed at \$35,000 based on comparable boat listings for the 2025–2026 tax year. Following issuance of the 2025 tax bill, the owner filed an appeal, asserting that the assessed value exceeded the vessel's market value.

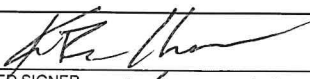
After discussing the value with the owner, it was determined that the boat is currently listed for sale at \$25,500. After deducting the value of the trailer and applying an adjustment to account for the fact that the listing does not represent a completed sale, the assessor and owner agreed that the market value should be reduced to \$22,000. Comparable listings of similar vessels support this revised valuation.

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 1-20-26
NAME OF AUTHORIZED SIGNER KEITH HAWES	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 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 #1-2025.

Date Received: July 28th, 2025

Certification Date: July 28th, 2025

Applicant: Keith E. Hawes

Assessment Number: 830-008-792

Owner Address:

11465 Wilder Rd

Red Bluff, CA 96080

Brief History of Subject

The subject vessel is a 2014 Umpqua Marine Jet boat, purchased used in 2024.

It was assessed at \$35,000 based on comparable boat listings for the 2025–2026 tax year. Following issuance of the 2025 tax bill, the owner filed an appeal, asserting that the assessed value exceeded the vessel's market value.

After discussing the value with the owner, it was determined that the boat is currently listed for sale at \$25,500. After deducting the value of the trailer and applying an adjustment to account for the fact that the listing does not represent a completed sale, the assessor and owner agreed that the market value should be reduced to \$22,000. Comparable listings of similar vessels support this revised valuation.

The Assessor's Office now seeks approval of the stipulated value of \$22,000.