

This appeal is identified as application number #16-2023 A-D.

Date Received: November 30, 2023

Certification Date: November 30, 2023

Applicant: Robison Family Trust of 2012

Assessment Number: 041-220-015, 041-220-016, 041-220-017, 041-220-018

Subject Address:

645 Antelope Blvd
Red Bluff, CA 96080

Brief History of Subject

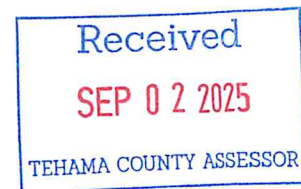
This property is a neighborhood office and retail complex known as Frontier Village, housing a variety of businesses, including small medical offices, shops, and restaurants. The owner appealed the assessed value, citing a decline in market value.

Following a review by the assessor's office, which considered comparable sales and the income approach to valuation, it was determined that the current market value is lower than the assessed value. In accordance with Proposition 8, R&T Code 51(a)(2), the assessed value will be adjusted to reflect the current market value. The owner has agreed to the reduced valuation.

The assessor's office requests approval of the stipulated total value of \$1,700,000.

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:

Robison Family Trust of 2012
NAME OF APPLICANT

16-2023 C

APPLICATION NUMBER(S)

041-220-017

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	180,863	122,866	180,000	-863
IMPROVEMENTS/ STRUCTURES	40,051	27,208	31,500	-8,551
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	220,914	150,074	211,500	-9,414
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

This property is a commercial office and retail center known as Frontier Village. The owner has appealed the assessed value due to a decline in market valuation. Following a review by the assessor's office, and based on comparable sales and the income approach to valuation, it was determined that the current market value is lower than the assessed value. In accordance with Proposition 8, R&T Code 51(a)(2), the value will be adjusted to reflect the current market value.

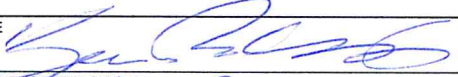
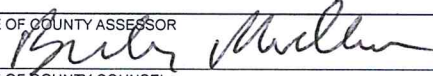

The owner has agreed to the reduced valuation.

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 8/25/25
NAME OF AUTHORIZED SIGNER Ben Robison		TITLE TRUSTEE
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 		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:

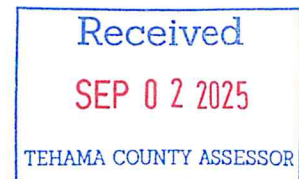
DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

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:

Robison Family Trust of 2012
NAME OF APPLICANT

16-2023 A

APPLICATION NUMBER(S)

041-220-015

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	60,282	40,951	60,000	-282
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	60,282	40,951	60,000	-282
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

This property is a commercial office and retail center known as Frontier Village. The owner has appealed the assessed value due to a decline in market valuation. Following a review by the assessor's office, and based on comparable sales and the income approach to valuation, it was determined that the current market value is lower than the assessed value. In accordance with Proposition 8, R&T Code 51(a)(2), the value will be adjusted to reflect the current market value.

The owner has agreed to the reduced 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 8/25/25
NAME OF AUTHORIZED SIGNER Ken Robinson		TITLE TRUSTEE
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 		PRINT NAME OF COUNTY ASSESSOR Burley Philips
SIGNATURE OF COUNTY COUNSEL 		PRINT NAME OF COUNTY COUNSEL

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- ☐ The stipulation agreement is rejected, and the *Assessment Appeal Application* is set for hearing on: _____ DATE

ATTEST BY COUNTY BOARD:

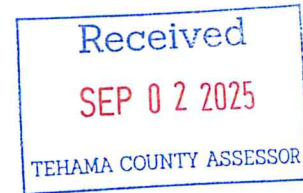
DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

STIPULATION AGREEMENT

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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:

Robison Family Trust of 2012
NAME OF APPLICANT

16-2023 B

APPLICATION NUMBER(S)

041-220-016

PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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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	180,863	122,867	180,000	-863
IMPROVEMENTS/ STRUCTURES	520,500	353,594	407,000	-113,500
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	701,363	476,461	587,000	-114,363
PENALTY				

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

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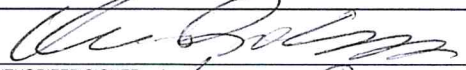
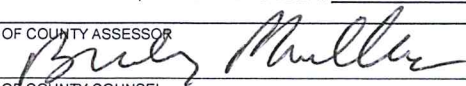

The owner has agreed to the reduced valuation.

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SIGNATURE 		DATE EXECUTED 8/25/25
NAME OF AUTHORIZED SIGNER Ken Robinson		TITLE Trustee
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 		PRINT NAME OF COUNTY ASSESSOR Burley Philips
SIGNATURE OF COUNTY COUNSEL 		PRINT NAME OF COUNTY COUNSEL

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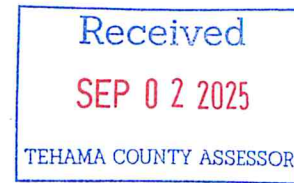
DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD

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**BEFORE THE COUNTY BOARD**

COUNTY OF Tehama, STATE OF CALIFORNIA

IN THE MATTER OF THE APPLICATION OF:

Robison Family Trust of 2012
NAME OF APPLICANT

16-2023 D

APPLICATION NUMBER(S)

041-220-018

PARCEL OR FILE NUMBER(S)

STIPULATION TO VALUE

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

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LAND	180,863	122,866	180,000	-863
IMPROVEMENTS/ STRUCTURES	846,203	574,855	661,500	-184,703
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,027,066	697,721	841,500	-185,566
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

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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

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ATTEST BY COUNTY BOARD:

DATED: _____

BY: _____
CHAIRPERSON

CLERK OF THE BOARD