

This appeal is identified as application number #2-2025.

Date Received: August 27, 2025

Certification Date: August 27, 2025

Applicant: Robert H. Gorgen

Assessment Number: 830-005-471

Owner Address:

11705 Parey Ave #19

Red Bluff, CA 96080

Brief History of Subject

The subject vessel is a 2015 Lowe Powerboat, purchased new in 2016.

Following the issuance of the 2025 tax bill, the owner filed an appeal, asserting that the assessed value established by the state depreciation tables did not reflect the current market value.

An appraiser conducted a Blue Book valuation using JD Power data, which indicated a market range between \$4,000 and \$5,750. The applicant subsequently sold the boat for \$4,000. The appraiser concluded that the recent sale price represented the best indicator of value as of the January 1, 2025, lien date. The owner agreed with this valuation.

The Assessor's Office now seeks approval of the stipulated value of \$4,000.

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:

02-2025

ROBERT GORGEN

APPLICATION NUMBER(S)

830-005-471-000

NAME OF APPLICANT

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 ____ - 20 ____ ☒ REGULAR ☐ 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	10430	5200	4000	6430
TOTALS				
PENALTY				

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

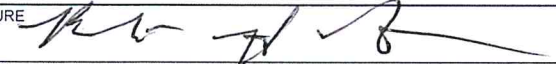
The appraiser completed a value review using JID power which indicates a value from \$4,000 to \$5,750. The owner sold the boat on 9/16/2025 for \$4,000. Thus, the Assessor adjusted the value to \$4,000 for the 2025 lien date.

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 10/02/2025
NAME OF AUTHORIZED SIGNER Robert Gorgen		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