

This appeal is identified as application number #14-2023

**Date Received:** November 29, 2023

**Certification Date:** November 28, 2023

**Applicant:** DirecTV LLC

**Agent:** Kroll LLC

**Assessment Number:** 800-000-823

**Owner Address:**

PO Box 2789

Addison, TX 75001

**Brief History of Subject**

The subject of this appeal is the business property valuation set top satellite TV systems located throughout Tehama County.

Following a review comparing the historical costs of the assets to the rebooked costs provided by the applicant, it was determined that the costs of disposed assets had not been properly removed from the assessment roll. A revaluation has now been completed to account for the disposed assets, and the corresponding difference will be deducted from the roll.

The applicant concurs with the revised valuation.

The Assessor's Office requests approval of the stipulated value.

**STIPULATION AGREEMENT**

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

**CERTIFIED:** 7021 2720 0002 8000 6887

**BEFORE THE COUNTY BOARD**

COUNTY OF Tehama, STATE OF CALIFORNIA

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

DirecTV LLC

NAME OF APPLICANT

14-2023

APPLICATION NUMBER(S)

800-000-823

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				
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY	79,160	59,526	74,118	-5,042
TOTALS	79,160	59,526	74,118	-5,042
PENALTY				

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


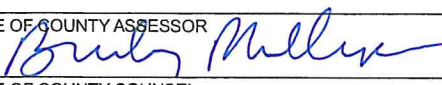

Following a review comparing the historical costs of the assets to the rebooked costs provided by the applicant, it was determined that the costs of disposed assets had not been properly removed from the assessment roll. A revaluation has now been completed to account for the disposed assets, and the corresponding difference will be deducted from the roll.

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 6/18/2025
NAME OF AUTHORIZED SIGNER ALLEN PREJEAN - KROLL, LLC		TITLE AUTHORIZED AGENT
FILING STATUS <input type="checkbox"/> OWNER <input checked="" 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 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