PENALTIES (amount or percent)

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



RECEIVED

DEC 18 2024

| continuance of the hearing or denial of the appeal. Do not | | | | | TEHAMA COUNTY BOARD OF EQUALIZATION | | | |
|---|---|----------------------------|----------|------------------------------------|-------------------------------------|---------------|--------------------------|--|
| attach hearing evidence to this application. | | | | APPLICATION NUMBER: Clerk Use Only | | | | |
| 1. APPLICANT INFORMATION - PLEASE PRINT | | | | 18-2024 | | | | |
| NAME OF APPLICANT (LAST, FIRST, MIDDLE INTITATE) BUSINESS OR TRUST NAME | | | | EMAIL ADDRESS | | | | |
| MAILING ADDRESS OF APPLICANT (STREET ADDRESS 2007 (NDIAN JOM | | | | | | | | |
| COTTONWOOD | STATE ZIP-C | 011 | Vice | IME TELEPHONE | 7 () | TELEPHONE | FAX TELEPHONE | |
| 2. CONTACT INFORMATION - AGENT, A | TTORNEY, OR R | ELATIVE (| OF AP | PLICANT if ap | plicable - (RE | PRESENTA | TION IS OPTIONAL) | |
| NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL) | | | | | EMAIL ADDRESS | | | |
| COMPANY NAME | | | | | | | | |
| CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS | ST, MIDDLE INTITAL) | | | | | | | |
| MAILING ADDRESS (STREET ADDRESS OR P. O. BOX) | | | | | | | | |
| CITY | STATE ZIP CO | ODE | DAYTI | ME TELEPHONE | ALTERNATE | TELEPHONE | FAX TELEPHONE | |
| AUTHORIZATION OF AGENT The following information must be compattorney as indicated in the Certificatio applicant is a business entity, the agen | oleted (or attache n section, or a s | ed to this a pouse. chi | pplica | rent, registere | ructions) unle | artner or th | a nerson affected If the | |
| The person named in Section 2 above is | s hereby authorization ion agreements, | zed to act | as my | agent in this | application, a | nd mav inst | ect assessor's records | |
| SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED | D EMPLOYEE | and other | wise s | TITLE | elating to this | аррисатоп | DATE | |
| 3. PROPERTY IDENTIFICATION INFORM | MATION | | | | | | | |
| | | | | | | | | |
| Yes No Is this property a sing | | | d as the | e principal place | of residence by | the owner? | | |
| ENTER APPLICABLE NUMBER FROM Y | OUR NOTICE/TA | X BILL | | | | | | |
| ASSESSOR'S PARCEL NUMBER | | NT NUMBER | | | FEE NUMBER | | | |
| 100-030-014-000 ACCOUNT NUMBER | | 31-547 | -00 | 0 | | | | |
| ACCOUNT NOWIBER | TAX BILL NU | NMREK | | | | | | |
| PROPERTY ADDRESS OR LOCATION | | | | | DOING BUSIN | IESS AS (DBA) | , if appropriate | |
| PROPERTY TYPE | | | | | | | | |
| SINGLE-FAMILY / CONDOMINIUM / TO | WNHOUSE / DUPI | FX | ПАС | GRICULTURAL | | □ pooor | -00000/101750505 | |
| MULTI-FAMILY/APARTMENTS: NO. OF | | | _ | | LIOME | | ESSORY INTEREST | |
| | | | | | HOME | ☐ VACAN | | |
| ☐ BUSINESS PERSONAL PROPERTY/FIX | TUDEC | 1 | | ATER CRAFT | | AIRCR | AFT | |
| | | | | HER: | | | | |
| I. VALUE | A. VALUE | | | B. APPLICANT'S | S OPINION OF VA | ALUE C. | APPEALS BOARD USE ONLY | |
| LAND | 1 | 900 | _ | -20, | 000 | | | |
| IMPROVEMENTS/STRUCTURES | 210,00 | 0 | | 110,00 | 00) | | | |
| FIXTURES | | | | | | | | |
| PERSONAL PROPERTY (see instructions) | | | | | | | * | |
| MINERAL RIGHTS | | | | | | | | |
| TREES & VINES | | | | | | | | |
| OTHER · | | | | | | | | |
| TOTAL | | | | | | | | |

| POE-305-AH (P2) REV. 12 (05-24) |
|--|
| 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: 11-09-2019 ROLL YEAR: |
| □ ROLL CHANGE □ ESCAPE ASSESSMENT □ CALAMITY DE ACCESSMENT □ CALAMITY DE ACCESSMENT □ CALAMITY DE ACCESSMENT □ DE ACCESSMENT |
| *DATE OF NOTICE: |
| **ROLL YEAR:***BOLL 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 |
| |
| 1. No new construction occurred on the date of |
| 2 Base year value for the completed new construction at 11 to 1 to 1 to 1 to 1 to 1 to 1 to |
| 2. Base year value for the completed new construction established on the date of is incorrect. 3. Value of construction in progress on January 4 is incorrect. 3. Value of construction in progress on January 4 is incorrect. 3. Value of construction in progress on January 4 is incorrect. 3. Value of construction in progress on January 4 is incorrect. 3. Value of construction in progress on January 4 is incorrect. 3. Value of construction in progress on January 4 is incorrect. 3. Value of construction in progress on January 4 is incorrect. 4. Value of construction in progress on January 4 is incorrect. 4. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress on January 4 is incorrect. 5. Value of construction in progress of construction in progress of construction in progress on the progress of construction in progress of construction i |
| ☐ 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 (\$) |
| ☐ Are requested. |
| 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. |
| ☐ Yes ☒ No |
| REVERSAL DU DG=MENT. |
| KEVERSAL DUDGENGAV. |
| |
| |
| 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 of the person affected (i.e., a person flaving a direct economic interest in the navment of taxes on that property. "The Applicant" (a) |
| agont dathorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California. State Par |
| SIGNATURE (Use of the Person to fine this application. |
| SIGNATURE (Use Blue Pen Original signature required on paper filed application) SIGNED AT (CITY STATE) DATE |
| NAME (Please Print) |
| DOBO JONES |
| FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1) |
| OWNER GENT ATTORNEY SPOUSE REGISTERED DOMESTIC PARTNER CHILD PARENT PERSON AFFECTED |
| CORPORATE OFFICER OR DESIGNATED EMPLOYEE |



County of Tehama

Burley Phillips, Assessor

P.O. Box 428 Red Bluff, CA 96080 (530) 527-5931

BOE-67-B(P1) REV. 03 (05-12)

NOTICE OF SUPPLEMENTAL ASSESSMENT

DATE OF NOTICE:

11/09/2024

Parcel Number: 100-030-014-000

Doc Num: 2024R007668

Asmt Num: 990-031-547-000

Orig Asmt: 100-030-014-000

Situs Address: 19842 LAKE CALIFORNIA DR

Comments:

JONES, BOBBIE J 20026 INDIAN TOM DRIVE COTTONWOOD CA 96022

Date of Change of Ownership or Completion of New Construction:

08/16/2024

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe the assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review at 530-527-5931

| | CURRE | NT ROLL 202 | 4 - 2025 | ROLL BEING | PREPARED | 0 - 0 |
|---|----------------------------------|----------------------------------|----------------------------------|-------------------|------------------|----------------------------|
| | Existing Value | New Value | Supplemental Assessment | Existing Value | New Value | Supplemental Assessment |
| Land Improvements Growing Fixtures Personal Prop./ Mobile Home Homesite | 61,566 103,435 0 0 0 | 60,000 215,000 0 0 0 | -1,566 111,565 0 0 0 | 0 0 0 0 | 0 0 0 0 | 0 0 0 0 |
| TAXABLE VALUE | 165,001 | 275,000 | 109,999 | 0 | 0 | 0 |
| Exemptions Homeowners Other | 0 | 0 0 | 0 | 0 | 0 | 0 |
| NET TOTAL | 165,001 | 275,000 | 109,999 | 0 | 0 | 0 |

FILE THIS Waste

TEHAMA COUNTY BOARD OF EQUALIZATION- Assessment Appeals

12-15-24

The property taxes you pay are based on your property's assessed value, as determined by the Tehama County Assessor's Office. If you disagree with the Assessor's value, you can appeal that value to the Tehama County Board of Equalization.

Talk to the Tehama County Assessor first. You may not need to file a formal appeal if you talk with the Assessor's staff first. They can:

1) Explain your property's assessed value THIS IS A DNE-WAY 3 TIZEET EXAMPLE: WHEN I SOLD IN 2008? \$75K

- 2) Answer any questions you may have about the assessment
- 3) Review any additional, pertinent information you may provide

If the Assessor's staff discovers an error, they may be able to reduce your property's assessed value to correct that error and you may not need to file an appeal.

If however, you and the County Assessor cannot reach an agreement, you can usually appeal your assessment to the Tehama County Board of Equalization (which is also the Board of Supervisors). If you do appeal, you must file an *Application of Changed Assessment* and your application must be filed on a timely basis. The assessment appeal filing period varies each year. Please call the Clerk of the Board's Office at 527-3287 for the current filing period.

To file an assessment appeal, you may acquire an *Application of Changed Assessment* form at the Clerk of the Board of Equalization's Office at 633 Washington Street, Room 12, County Courthouse. You can also receive the application by mail at P.O. Box 250, Red Bluff, CA 96080 or online at www.co.tehama.ca.us

CHECKLIST FOR VALIDITY OF APPLICATION FOR CHANGED ASSESSMENT

| APPLICATION | |
|-------------|---------|
| NUMBER: | 18-2024 |

TIMELINESS OF APPLICATION

| 1. DATE APPLICATION FILED |
|--|
| Date application postmarked. (By U.S. Postal Service, or a bona fide private courier service such as FedEx, DHL, or UPS. A private business postage meter is not a valid postmark.) |
| No postmark on envelope received via mail. Indicate the date received. |
| 12-18-24 Date application received electronically, by fax, or hand delivery. |
| 2. FILING DEADLINE DATES |
| Regular Assessment - Between July 2 and <u>September 15 [November 30]</u> |
| Supplemental Assessment - Within 60 days after the mailing date printed on the supplemental notice [supplemental tax bill], or the postmark date of the notice [tax bill], whichever is later. |
| Mailing date or postmark date of notice [tax bill] $11/09/2074$ + 60 days = deadline date $1/08/2075$ |
| Roll Change / Escape Assessment - Within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. |
| Mailing date or postmark date of notice + 60 days = deadline date |
| Calamity Reassessment - Within 6 months after the mailing of the notice of proposed reassessment. |
| Mailing date of reassessment notice + 6 months = deadline date |
| 3. COMPARE DEADLINE DATE WITH DATE OF FILING |
| ∑ Yes ☐ No Application timely filed. |
| COMPLETENESS OF APPLICATION |
| Section 1 - Applicant's name Applicant's name and mailing address |
| Section 2, part 1 - Agent or attorney for applicant a. No agent or attorney used |
| b. Name and mailing address of agent or attorney |
| c. Separate agent's authorization form attached |
| ☐ d. California attorney (see certification section for CA State Bar No.) |

| Section 2, part 2 - Authorization of agent |
|--|
| Not applicable |
| Name of agent and/or agency |
| ☐ Signature of ☐ Applicant (not the agent) ☐ Officer or authorized employee and business title if the applicant is a business entity |
| Date the authorization is executed |
| Section 3 - Property identification information Sufficient description of property to identify it on the assessment roll. Real property parcel number or personal property account/tax bill number Property address or location |
| Section 4 - Value Figure entered in column A, Assessor's Value. Figure entered in column B, Applicant's Opinion of Value. Zero is not an acceptable value, except in a Calamity Reassessment application. |
| Section 6 - Facts |
| One or more items must be checked. If filing an application with multiple facts or multiple issues of value, separate opinions of value for each property must be provided. |
| If item H, Appeal After An Audit, is checked, a description of each property, the reason for the appeal, and the applicant's opinion of value must be included in an attachment. |
| Certification |
| Application signed and dated |
| VALIDITY OF APPLICATION |
| Yes ☐ No Valid application. |
| Preparty Tax Bule 305 Validity of an Application, provides the authority for determining the validity of |

Property Tax Rule 305, *Validity of an Application*, provides the authority for determining the validity of an application. The *Application* may be valid based on the foregoing minimum requirements; however, it is desirable that all information requested on the *Application* be provided. You may request additional information or clarification from the applicant or agent via telephone, e-mail, or mail service.