

COUNTY OF SHASTA
LESLIE MORGAN, ASSESSOR-RECORDER

1450 COURT ST., SUITE 208-A
REDDING, CA 96001-1667
(530) 225-3600

NOTIFICATION OF 2025 2026 ASSESSED VALUE CHANGE

Assessor Parcel No. 029-510-013-000

Situs Location:

The Assessor has compared the Proposition 13 Factored Base Year Value of your property with its Market Value as of January 1, 2025, and determined that the Market Value (2025 -2026 Enrolled Value) is lower. The Property Tax Bill you receive this fall will be based on the lower value. The Factored Base Year Value and **2025 -2026** Enrolled Value are shown below.

Description	Base Year Value	Enrolled Value
Land	\$100,478	\$40,000
Structural Imprv	\$0	\$0
Fixtures Real Property	\$0	\$0
Growing Imprv	\$0	\$0
Total Land and Improvements	\$100,478	\$40,000
Fixtures Personal Property	\$0	\$0
Personal Property	\$0	\$0
Manufactured Homes	\$0	\$0
Exemptions	\$0	\$0
Net Assessed Value	\$100,478	\$40,000

The above comparison is made pursuant to Proposition 8 (Section 51 of the Revenue and Taxation Code), which states that the Taxable Value of Real Property shall be the lesser of its Factored Base Year Value or its Market Value as of the Lien Date, January 1, 2025. The total of the Land Value, Structural Improvement Value and Growing Improvement Value is used for this comparison. Fixed Improvement (if any), Personal Property (if any) and Exemptions are not subject to the Provisions of Section 51, and are shown only in the Enrolled Value column.

It is important to understand that this reduction is not permanent.

Once the Assessor lowers a value pursuant to Section 51, an annual review is required. Each Lien Date (January 1) the Property Value will be reviewed and the lesser of the Factored Base Year Value or Market Value will be enrolled. Adjustments for changing market conditions are not limited to the 2% Base Year Inflation. Your Factored Base Year Value (Prop 13 Value) remains the upper limit for your property for any year.

If upon review, you believe that the market value of your property as of **January 1, 2025** is less than the enrolled value shown above, you may file an "Assessment Appeal Application" with the Clerk of the Assessment Appeals Board. The filing period is from July 2, 2025 to November 30, 2025.

Their phone number is (530) 225-5550, or you may download an "Application for Changed Assessment" at their website http://www.co.shasta.ca.us/index/cob_index/appeals

If an appeal is filed, you may enter into a stipulation for changed assessment with the Assessor pursuant to California Revenue and Taxation Code Section 1607.

THIS IS NOT A TAX BILL