BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

53-2025
APPLICATION NUMBER(S)

012-004-580
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1095164	500000	768153	$327,011
IMPROVEMENTS/ STRUCTURES	426807	200000	93670	$333,137
CROPS/TREES AND VINES	423840	200000	30400	$393,440
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1945812	900000	892223	$1,053,588
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	~~10/16/2026~~ Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

54-2025
APPLICATION NUMBER(S)

012-004-570
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	2,203,636	1,100,000	1,729,838	$473,798
IMPROVEMENTS/ STRUCTURES	1,563,908	700,000	239,742	$1,324,166
CROPS/TREES AND VINES	1,180,505	600,000	68,200	$1,112,305
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	4,948,049	2,400,000	2,037,780	$2,910,269
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

FOR COUNTY BOARD USE ONLY

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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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

55-2025
APPLICATION NUMBER(S)

012-004-560
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1,468,842	700,000	1,015,980	$452,862
IMPROVEMENTS/ STRUCTURES	544,285	250,000	25,950	$518,335
CROPS/TREES AND VINES	634,425	300,000	0	$634,425
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	2,647,552	1,250,000	1,041,930	$1,605,622
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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.

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SIGNATURE ▶	DATE EXECUTED
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

56-2025
APPLICATION NUMBER(S)

Gallo
NAME OF APPLICANT

012-004-550
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	405,504	200,000	284,973	$120,531
IMPROVEMENTS/ STRUCTURES	125,907	60,000	7,814	$118,093
CROPS/TREES AND VINES	155,400	70,000	0	$155,400
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	686,811,	330,000	292,787	$394,024
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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.

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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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

57-2025
APPLICATION NUMBER(S)

Gallo
NAME OF APPLICANT

012-004-540
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	858,298	400,000	642,906	$215,392
IMPROVEMENTS/ STRUCTURES	298,307	150,000	61,358	$236,950
CROPS/TREES AND VINES	256,745	150,000	32,708	$224,037
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,413,350	700,000	736,971	$676,379
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

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SIGNATURE ▶	DATE EXECUTED
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Countiman

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

58-2025
APPLICATION NUMBER(S)

012-004-530
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.

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ASSESSMENT YEAR 20 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1,130,444	550,000	848,715	$281,729
IMPROVEMENTS/ STRUCTURES	459,010	200,000	135,497	$323,513
CROPS/TREES AND VINES	204,410	100,000	48,400	$156,010
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,793,864	800,000	1,032,612	$761,252
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

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SIGNATURE ▶	DATE EXECUTED
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

59-2025
APPLICATION NUMBER(S)

012-004-520
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.

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ASSESSMENT YEAR 20 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	197,024	100,000	153,400	43,624
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	197,024	100,000	153,400	$43,624
PENALTY				

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

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SIGNATURE ▶	DATE EXECUTED
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

60-2025
APPLICATION NUMBER(S)

012-004-510
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	738,852	350,000	472,080	$266,772
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	738,852	350,000	472,080	$266,772
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintoli

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

62-2025
APPLICATION NUMBER(S)

012-004-420
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	92,350	40,000	30,200	$62,150
IMPROVEMENTS/ STRUCTURES	49,250	25,000	40,954	$8,296
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	141,600	65,000	71,154	$70,446
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintoli

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

64-2025
APPLICATION NUMBER(S)

012-004-361
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	141,608	70,000	36,320	$105,288
IMPROVEMENTS/ STRUCTURES	123,138	60,000	164,883	-$41,745
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	264,746	130,000	201,203	$63,543
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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.

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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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

66-2025
APPLICATION NUMBER(S)

012-004-600
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1,384,119	700,000	840,789	$543,330
IMPROVEMENTS/ STRUCTURES	590,340	300,000	87,991	$502,349
CROPS/TREES AND VINES	826,034	400,000	14,600	$811,434
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	2,800,493	1,400,000	943,379	$1,857,114
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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.

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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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintoran

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

67-2025
APPLICATION NUMBER(S)

Gallo
NAME OF APPLICANT

012-004-610
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1,456,837	700,000	984,082	$472,755
IMPROVEMENTS/ STRUCTURES	518,055	250,000	69,220	$448,835
CROPS/TREES AND VINES	908,174	450,000	30,000	$878,174
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	2,883,066	1,400,000	1,083,302	$1,799,764
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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.

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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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

68-2025
APPLICATION NUMBER(S)

Gallo
NAME OF APPLICANT

012-004-620
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	835,579	400,000	544,962	$290,617
IMPROVEMENTS/ STRUCTURES	347,255	200,000	78,941	$268,314
CROPS/TREES AND VINES	542,438	250,000	27,380	$515,058
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,725,272	850,000	651,283	$1,073,989
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

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SIGNATURE ▶	DATE EXECUTED
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintoli

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

69-2025
APPLICATION NUMBER(S)

012-004-630
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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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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1,748,94	900,000	1,218,000	$530,934
IMPROVEMENTS/ STRUCTURES	506,728	250,000	70,488	$436,240
CROPS/TREES AND VINES	707,080	350,000	53,400	$653,680
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	2,962,742	1,500,000	1,341,888	$1,620,854
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

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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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guntzviller

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

70-2025
APPLICATION NUMBER(S)

012-006-371
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	927,386	450,000	602,700	$324,686
IMPROVEMENTS/ STRUCTURES	301,695	150,000	43,951	$257,744
CROPS/TREES AND VINES	543,055	250,000	0	$543,055
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,772,136	850,000	646,651	$1,125,485
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

71-2025
APPLICATION NUMBER(S)

012-006-460
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1,009,766	500,000	866,880	$142,886
IMPROVEMENTS/ STRUCTURES	0	0	28,000	-$28,000
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,009,766	500,000	894,880	$114,886
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER: Nicholas Nguyen	TITLE: Manager/Agent

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: RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL: Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

72-2025
APPLICATION NUMBER(S)

012-006-470
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	790,572	400,000	521,820	$268,752
IMPROVEMENTS/ STRUCTURES	203,547	100,000	13,475	$190,072
CROPS/TREES AND VINES	243,814	200,000	0	$243,814
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,237,933	700,000	535,295	$702,638
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintoli

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

73-2025
APPLICATION NUMBER(S)

012-006-480
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	989,443	500,000	727,585	$261,858
IMPROVEMENTS/ STRUCTURES	260,441	150,000	39,809	$220,632
CROPS/TREES AND VINES	417,818	200,000	0	$417,818
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,667,702	850,000	767,394	$900,308
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	Richard Ford
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Guintivano

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

Gallo
NAME OF APPLICANT

74-2025
APPLICATION NUMBER(S)

012-006-490
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	1,200,391	600,000	1,018,750	$181,641
IMPROVEMENTS/ STRUCTURES	582,213	250,000	528,741	$53,472
CROPS/TREES AND VINES	756,031	400,000	57,060	$698,971
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	2,538,635	1,250,000	1,604,551	$934,084
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

The Assessor's Office utilized comparable market sales of vineyard properties in Lake County to determine market value for the 2025–2026 tax year.

A site inspection was conducted to evaluate the condition of the property, including the vineyards and structural improvements. During the inspection, it was observed that most of the vineyards had been removed, while the remaining vineyards were in a state of neglect and were not being irrigated. The structural improvements exhibited varying degrees of deterioration and were assessed based on their current condition.

Based on the market data and the observed condition of the property, the Assessor's Office has determined that the parcel qualifies for a Proposition 8 valuation for the 2025–2026 tax year.

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
	10/14/2026
NAME OF AUTHORIZED SIGNER	TITLE
Nicholas Nguyen	Manager/Agent

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
	RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL
	Lloyd Counties

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

BOE-305-S (P1) REV. 02 (07-15)

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 Lake **, STATE OF CALIFORNIA**

IN THE MATTER OF THE APPLICATION OF:

65-2025
APPLICATION NUMBER(S)

Gallo
NAME OF APPLICANT

012-004-590
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 25 - 20 26 ☑ REGULAR ☐ SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE *(ROLL VALUE MINUS CORRECTED ASSESSED VALUE)*
LAND	669,829	300,000	442,040	$227,789
IMPROVEMENTS/ STRUCTURES	257,977	150,000	68,117	$189,860
CROPS/TREES AND VINES	480,251	300,000	51,660	$428,591
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	1,408,057	750,000	561,817	$846,240
PENALTY				

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

Gallo has requested a review of its vineyard properties for a Proposition 8 valuation determination.

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SIGNATURE ▶	DATE EXECUTED
	10/14/2026
NAME OF AUTHORIZED SIGNER Nicholas Nguyen	TITLE Manager/Agent

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 RICHARD FORD
SIGNATURE OF COUNTY COUNSEL ▶	PRINT NAME OF COUNTY COUNSEL Lloyd Guintivano

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