



STATE BOARD OF EQUALIZATION  
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No. 2015/039

September 3, 2015

TO COUNTY ASSESSORS:

**COLUSA COUNTY  
ASSESSMENT PRACTICES SURVEY**

A copy of the [Colusa County Assessment Practices Survey](#) Report is enclosed for your information. The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Arnold Gross, Jr., Colusa County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, including the assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, and the State Legislature; and to the Colusa County Board of Supervisors and Grand Jury.

Fieldwork for this survey was performed by the BOE's County-Assessed Properties Division from November through December 2013. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Former Interim Assessor Chuck Niepoth and his staff gave their complete cooperation during the survey fieldwork. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Deputy Director  
Property Tax Department

DRK:dcl  
Enclosure