



TATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
50 N STREET, SACRAMENTO, CALIFORNIA
O BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

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No. 2018/035

July 31, 2018

TO COUNTY ASSESSORS:

**HUMBOLDT COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY**

A copy of the [Humboldt County Supplemental 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 specified counties 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 Mari A. Wilson, Humboldt 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 Humboldt County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Ms. Wilson and her staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

DY:dcl
Enclosure