



STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064

1-916-274-3350 • FAX 1-916-285-0134

www.boe.ca.gov

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August 12, 2021

TO COUNTY ASSESSORS:

**LASSEN COUNTY
ASSESSMENT PRACTICES SURVEY**

No. 2021/035

A copy of the [Lassen County Assessment Practices Survey](#) Report is enclosed for your information. The State 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 Nick Ceaglio, Lassen 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 Lassen County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's County-Assessed Properties Division from March through April 2020. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. Ceaglio and his 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
Deputy Director
Property Tax Department

DY:dcl
Enclosure