

STATE BOARD OF EQUALIZATION PROPERTY TAX DEPARTMENT

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David J. Gau

Executive Director No. 2017/018

May 19, 2017

## TO COUNTY ASSESSORS:

## TRINITY COUNTY ASSESSMENT SAMPLING SURVEY

The State Board of Equalization (BOE) issued an Assessment Practices Survey Report for Trinity County in September 2014 to fulfill 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 assessors in the valuation of properties are in conformity with all provisions of law.

The findings in the Trinity County Assessment Practices Survey Report indicated that the BOE should conduct further analysis of the Trinity County Assessor's program to ensure that the county's assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Accordingly, pursuant to section 75.60 of the Revenue and Taxation Code and section 15643 of the Government Code, the BOE conducted an Assessment Sampling Survey in Trinity County.

The Trinity County Assessment Sampling Survey Report, which is enclosed for your reference, is a quantitative evaluation of Trinity County's 2012-13 assessment roll. The sampling indicates Trinity County's 2012-13 assessment roll meets the requirements for assessment quality established by section 75.60.

We thank the Honorable Shanna S. White, Trinity County Clerk/Recorder/Assessor, and her staff for their courtesy and cooperation.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee **Deputy Director** Property Tax Department

DRK:dcl Enclosure