Plumas County
Assessment Practices Survey

June 2026

California State Board of Equalization

California State
Board of Equalization

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279–0123
1–916–274–3350 ● FAX 1–916–285–0134
www.boe.ca.gov

June 30, 2026

To County Assessors:

No. 2026/024

Plumas County
Assessment Practices Survey

A copy of the *Plumas 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 Cynthia L. Froggatt, Plumas 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, the State Legislature, and to the Plumas County Board of Supervisors and Grand Jury.

Fieldwork for this survey was performed by the BOE's Assessment Practices Survey Division from July through August 2025. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Assessor Froggatt and 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:gdc
Enclosure

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Introduction

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. Public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding. To the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the General Fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the Plumas County Assessor's Office.

The Assessor is required to file with the board of supervisors a response that states the manner in which the Assessor has implemented, intends to implement, or the reasons for not implementing the recommendations contained in this report. Copies of the response are to be sent to the Governor, the Attorney General, the BOE, the Senate and Assembly, and to the Plumas County Board of Supervisors and Grand Jury. That response is to be filed within one year of the date the report is issued and annually thereafter until all issues are resolved. The Honorable Cynthia L. Froggatt, Plumas County Assessor, elected to file their initial response prior to the publication of the BOE's survey. It is included in this report following the Appendices.

Objective

The survey shall "…show…the extent to which assessment practices are consistent with or differ from state law and regulations."[1] The primary objective of a survey is to ensure the Assessor's compliance with state law governing the administration of local property taxation. This objective serves the three-fold purpose of protecting the state's interest in the property tax dollar, promoting fair treatment of taxpayers, and maintaining the overall integrity and public confidence in the property tax system in California.

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment by reviewing each specified county's property assessment practices and procedures, and publishing an assessment practices survey report. Every Assessor is required to identify and assess all properties located within the county — unless specifically exempt — and maintain a database or "roll" of the properties and their assessed values. If the Assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

Scope and Methodology

Government Code sections 15640 and 15642 define the scope of an assessment practices survey. As directed by those statutes, The BOE's survey addresses the adequacy of the procedures and practices employed by the Assessor in the valuation of property, the volume of assessing work as measured by property type, and the performance of other duties enjoined upon the Assessor.

Pursuant to Revenue and Taxation Code[2] section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by satisfactory statistical result from a sampling of the county's assessment roll or by a determination by the survey team — based on objective standards defined in regulation — that there are no significant assessment problems in the county.

This survey examined the assessment practices of the Plumas County Assessor's Office for the 2024-25 assessment roll. Since this survey did not include an assessment sample pursuant to Government Code section 15640(c), the BOE's review included an examination to determine whether "significant assessment problems" exist, as defined by Rule 371.

The BOE's survey methodology of the Plumas County Assessor's Office included reviews of the Assessor's records, interviews with the Assessor and their staff, and contacts with officials in other public agencies in Plumas County who provided information relevant to the property tax assessment program.

[1] Government Code section 15642.

[2] Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.

For a detailed description of the scope of the BOE's review of county assessment practices, please refer to the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/scope.htm). Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found on the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/survey.htm).

Executive Summary

This report offers recommendations to help the Assessor correct assessment problems identified by the survey team. The survey team makes recommendations when assessment practices in a given area are not in accordance with property tax law or generally accepted appraisal practices. An assessment practices survey is not a comprehensive audit of the Assessor's entire operation. The survey team does not examine internal fiscal controls or the internal management of an Assessor's office outside those areas related to assessment. In terms of current auditing practices, an assessment practices survey resembles a compliance audit. The survey team's primary objective is to determine whether assessments are being made in accordance with property tax law.

The BOE examined the assessment practices of the Plumas County Assessor's Office for the 2024-25 assessment roll.

During the survey, the BOE conducted reviews of the following areas:

- Administration

  The BOE reviewed the Assessor's administrative policies and procedures that affect both the real property and business property assessment programs. Specific areas reviewed include budget and staffing, workload, assessment appeals, disaster relief, and exemptions. In the area of administration, the Assessor is effectively managing assessment appeals. However, the BOE made recommendations for improvement in the workload, disaster relief, and exemptions programs.

- Assessment of Real Property

  The BOE reviewed the Assessor's program for assessing real property. Specific areas reviewed include properties having experienced a change in ownership, new construction assessments, and declines in value. In the area of real property assessment, the Assessor has an effective program for declines in value. However, the BOE made recommendations for improvement in the change in ownership and new construction programs.

- Assessment of Personal Property and Fixtures

  The BOE reviewed the Assessor's program for assessing personal property and fixtures. Specific areas reviewed include conducting audits, processing business property statements, business equipment valuation, and vessels. In the area of personal property and fixtures assessment, the Assessor has an effective program for business property statements. However, the BOE made recommendations for improvement in the audit, business equipment valuation, and vessels programs.

Despite the recommendations noted in this report, the BOE found most properties and property types are assessed correctly, and the overall quality of the assessment roll meets state standards.

The BOE found no significant assessment problems as defined in Rule 371. Since Plumas County was not selected for assessment sampling pursuant to Government Code section 15643(b), this report does not include the assessment ratios that are generated for surveys that include assessment sampling. Accordingly, pursuant to section 75.60, Plumas County continues to be eligible for recovery of costs associated with administering supplemental assessments.

Overview of Plumas County

Plumas County is located in northern California and was created in 1854. The county encompasses a total area of 2,613.42 square miles, consisting of 2,553.04 square miles of land area and 60.38 square miles of water area. Plumas County is bordered by Lassen County to the northeast, Shasta County to the northwest, Sierra and Yuba Counties to the south, and Butte and Tehama Counties to the west.

As of 2020, Plumas County had an estimated population of 19,790. There is one incorporated city in Plumas County, which is Portola. The county seat is Quincy.

The Plumas County local assessment roll ranks 49th in value of the 58 county assessment rolls in California.[3]

[3] County Assessed Property Values, by Property Class and County (Table 7) for year 2024-25, statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Findings and Recommendations

As noted previously, the BOE's review concluded that the Plumas County assessment roll meets the requirements for assessment quality established by section 75.60. This report does not provide a detailed description of all areas reviewed. It addresses only the deficiencies discovered.

Following is a list of the formal recommendations contained in this report.

Administration

Workload

Generally, the Assessor is responsible for annually determining the assessed value of all real property and business personal property in the county. In order to accomplish this task, the Assessor reviews recorded documents and building permits to discover assessable property. In addition, the Assessor will identify and value all business personal property (including machinery and equipment), process and apply tax exemption claims for property owned by qualifying religious and welfare organizations, and prepare assessment appeals for hearing before the local board of equalization.[4]

For most real property, the Assessor is required to annually enroll the lower of current market value or the factored base year value. Therefore, when any factor causes a decline in the market value of real property, the Assessor must review the assessment of the property to determine whether the decline has impacted the taxable value of the property for that year. In certain economic times, this decline may greatly impact the workload of the Assessor. Additionally, the number of assessment appeals may increase during this period.

Recommendation 1: Report statistics as requested by the BOE pursuant to section 407.

During the survey, the BOE requested statistics from the Assessor for various topics, since the Assessor had not reported requested statistics to the BOE for the annual publication of *A Report on Budget, Personnel, and Appeals Data* for fiscal years 2019-20, 2020-21, and 2021-22 & *Roll Data* for years 2020-21, 2021-22, and 2022-23.

Section 407 provides that the Assessor shall transmit a statistical statement to the BOE annually, on the second Monday in July, supplying any statistical information that the BOE may require, and shall supply from time to time any other information required by the BOE.

By not reporting statistics to the BOE, the Assessor is not in compliance with section 407 reporting requirements.

Disaster Relief

Section 170 permits a county board of supervisors to adopt an ordinance that allows immediate property tax relief on qualifying property damaged or destroyed by misfortune or calamity. The relief is available to any assessee whose property suffers damage of $10,000 or more (without their fault) in a misfortune or calamity.[5] In addition, section 170 provides procedures for calculating value reductions and restorations of value for the affected property.

To obtain relief under section 170, assessees must make a written application to the Assessor requesting reassessment. In addition, if the Assessor is aware of any property that has suffered

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[4] The scope of the BOE's review for the budget, staffing, and workload topic is provided on the BOE website (boe.ca.gov/proptaxes/budget-staffing/).

[5] The scope of the BOE's review for the disaster relief topic is provided on the BOE website (boe.ca.gov/proptaxes/disaster-relief/).

damage by misfortune or calamity, the Assessor must provide the last known assessee with an application for reassessment. Alternatively, the board of supervisors may, by ordinance, grant the Assessor the authority to initiate the reassessment if the Assessor is aware and determines that within the preceding 12 months taxable property located in the county was damaged or destroyed by misfortune or calamity.

Recommendation 2: Notify disaster relief applicants of a proposed reassessment in accordance with section 170.

The BOE found examples where the Assessor did not send written notification to disaster relief applicants of proposed reassessment.

Section 170(c)(2) provides that the Assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice of proposed assessment shall state that the taxpayers may appeal the reassessment within six months of the date of mailing the notice.

The Assessor's practice of not sending notice of proposed reassessment as required by section 170 does not properly inform disaster relief applicants of the right to an appeal of the proposed reassessment.

Exemptions

Article XIII, section 1 of the California Constitution sets forth the general principle that all property is taxable unless otherwise provided. Section 3 of article XIII authorizes exemption of certain types of property from property taxation and section 4 authorizes the Legislature to exempt certain other types of property from property taxation.[6]

The BOE's review of the Assessor's exemptions program focused on the welfare exemption.

Welfare Exemption

Article XIII, section 4(b) of the California Constitution authorizes the Legislature to exempt property owned and used exclusively for religious, hospital, or charitable purposes by organizations formed and operated exclusively for those purposes. When the Legislature enacted section 214 to implement this constitutional provision, a fourth purpose (scientific) was added. Both the organizational and property use requirements must be met for the exemption to be granted.

The welfare exemption is co-administered by the BOE and County Assessors. The BOE is responsible for determining whether an organization is qualified for either an *Organizational Clearance Certificate* (OCC) or a *Supplemental Clearance Certificate* (SCC), while the Assessor is responsible for determining whether the use of a qualifying organization's property is eligible for the welfare exemption.

The Assessor may not grant a welfare exemption on an organization's property unless the organization holds either a valid OCC or SCC. The Assessor may deny an exemption claim

[6] The scope of the BOE's review for the exemptions topic is provided on the BOE website (boe.ca.gov/proptaxes/general-exemptions/).

based on non-qualifying use of the property, notwithstanding that the BOE has issued an OCC or SCC to the organization.

Recommendation 3: Grant the welfare exemption in accordance with section 214(a).

The BOE found properties where the Assessor had granted the full welfare exemption, even though portions of the property were being used for non-qualifying purposes.

Section 214(a) provides that property used exclusively for religious, hospital, scientific, or charitable purposes owned and operated by community chests, funds, foundations, limited liability companies, or corporations organized and operated for religious, hospital, scientific, or charitable purposes is exempt from taxation.

Section 254.5(b)(1) provides, in part, that the Assessor shall review all claims for the welfare exemption to ascertain whether the property on which the exemption is claimed meets the requirements of Section 214.

The Assessor's practice of granting the exemption on non-qualifying property or portions thereof may result in the potential loss of tax revenue.

Assessment of Real Property

Change in Ownership

Section 60 defines change in ownership as a transfer of a present interest in real property, including the beneficial use thereof, the value of which is substantially equal to the value of the fee simple interest. Sections 61 through 69.6 further clarify what is considered a change in ownership and what is excluded from the definition of a change in ownership for property tax purposes. Section 50 requires the Assessor to enter a base year value on the roll for the lien date next succeeding the date of the change in ownership; a property's base year value is its fair market value on the date of the change in ownership.[7]

Change in Ownership Exclusion – Parent-Child and Grandparent-Grandchild

Prior to February 16, 2021, section 63.1 generally excludes from the definition of "change in ownership" the purchase or transfer of a principal residence and the first $1 million of other real property between parents and their children. Section 63.1 also excludes qualifying purchases or transfers from grandparents to their grandchildren if all parents of the grandchildren, who qualify as children of the grandparents, are deceased as of the date of purchase or transfer.

To enforce the $1 million limit for property of an eligible transferor, other than their principal residence, the BOE maintains a statewide database that lists transfers of such property. To further the state and local interests served by tracking these transfers, section 63.1 encourages County Assessors to report such transfers to the BOE on a quarterly basis. The quarterly reporting, which was formerly mandatory, is now optional. However, if an Assessor opts out of reporting quarterly transfer information to the BOE, the Assessor must track such transfers internally to be in compliance with section 63.1.

The BOE compiles the information provided by Assessors to generate quarterly reports notifying Assessors of any transferors who have exceeded their $1 million limit. The data the BOE provides Assessors enables them to identify ineligible claims and, if necessary, take corrective action to ensure the $1 million limit isn't exceeded.

However, effective September 30, 2021, Senate Bill 539 (Stats. 2021, Ch. 427) added section 63.2, which generally excludes from the definition of "change in ownership" the purchase or transfer of a principal residence or family farm occurring on and after February 16, 2021, between parents and their children. Section 63.2 also excludes qualifying purchases or transfers occurring on and after February 16, 2021, from grandparents to their grandchildren if all parents of the grandchildren, who qualify as children of the grandparents are deceased as of the date of purchase or transfer.

The transfer of a principal residence (family home) or each legal parcel of a family farm is subject to a value cap that is the sum of the property's factored base year value plus $1 million. Section 2.1(c)(4) of article XIII A of the California Constitution and section 63.2 provide that the

[7] The scope of the BOE's review for the change in ownership topic is provided on the BOE website (boe.ca.gov/proptaxes/change-in-ownership/).

$1 million amount is to be adjusted every other year for inflation beginning on February 16, 2023.

In addition to the value limitation on the principal residence or family farm, section 63.2 eliminates the exclusion for other real property other than the principal residence or family farm. Therefore, the BOE will no longer have the need to maintain a statewide database that lists transfers of such property.

Recommendation 4: Reappraise all properties exceeding the $1 million exclusion provided in section 63.1.

The BOE found properties listed on the BOE's *Report of Transferors Exceeding $1,000,000,* which the Assessor either failed to reappraise those portions exceeding the $1 million limit or failed to report to the BOE the corrections necessary to resolve the issue. In addition, the BOE found an example where the Assessor had reappraised portions not exceeding the limit.

Prior to February 16, 2021, section 63.1(a)(2) excludes from reassessment the purchase or transfer of the first $1 million of full cash value of all real property, other than a principal residence, of an eligible transferor in the case of a purchase or transfer between parents and their children. Based on quarterly reports submitted by Assessors to the BOE listing approved section 63.1 transfer exclusions, the BOE tracks transferors and the properties transferred for each county to enforce the $1 million limit. The BOE sends out a *Report of Transferors Exceeding $1,000,000*, which lists the transferor and the properties that have been excluded. Assessors should review this list and report any necessary corrections to the BOE, such as duplicate submissions or errors in the value submitted. For those properties exceeding the limit, the Assessor should determine if a reassessment is valid and coordinate with the taxpayer and any other counties involved to make sure the exclusion is not granted on properties once the $1 million limit has been exceeded. By allowing the exclusion of properties once the $1 million limit has been exceeded, the Assessor is allowing certain properties to be excluded from reassessment that would otherwise be reassessable.

However, as stated previously, effective September 30, 2021, Senate Bill 539 (Stats. 2021, Ch. 427) added section 63.2, which eliminates the exclusion for other real property other than the principal residence or family farm. Therefore, the BOE will no longer have the need to maintain a statewide database that lists transfers of such property.

Change in Ownership Exclusion – Transfer of Base Year Value

Section 69.5 generally allows persons 55 years of age or older, or who are severely and permanently disabled, to transfer the base year value of a principal residence to a replacement residence of equal or lesser value located within the same county. A county board of supervisors may provide by ordinance that base year values may be transferred from properties located outside the county.

In general, a person may claim relief under section 69.5 only once during their lifetime. To prevent improper multiple claims for this relief, section 69.5 requires County Assessors to report to the BOE, on a quarterly basis, any approved claims.

The BOE uses the information received by Assessors to generate quarterly reports notifying Assessors of any improper multiple claims. With this information, Assessors are able to identify ineligible claims and, if necessary, take corrective action.

However, effective September 30, 2021, Senate Bill 539 (Stats. 2021, Ch. 427) added section 69.6, which generally allows any person 55 years of age or older, any severely and permanently disabled person, or a victim of wildfire or natural disaster who resides in property that is eligible for homeowners' exemption or the disabled veteran's exemption to transfer the base year value of a principal residence to a replacement residence on and after April 1, 2021, of any value located anywhere in California. There is no adjustment to transferred base year value if the replacement property is of equal or lesser value than the original property's market value. However, any amount above the equal or lesser value is added to the transferred value.

In general, a person may claim relief under section 69.6 three times during their lifetime. To prevent improper multiple claims for this relief, section 69.6 requires County Assessors to report to the BOE, on a quarterly basis, any approved claims.

The BOE uses the information received by Assessors to generate quarterly reports notifying Assessors of any improper multiple claims. With this information, Assessors are able to identify ineligible claims and, if necessary, take corrective action.

Recommendation 5: Submit quarterly reports to the BOE pursuant to section 69.5(b)(7) and 69.6(b)(6).

The Assessor has not submitted to the BOE a quarterly report listing approved section 69.5 base year value transfers for several quarters during calendar years 2021, 2022, and 2023. In addition, the Assessor has not submitted to the BOE a quarterly report listing approved section 69.6 base year value transfers for several quarters during calendar years 2021, 2022, and 2023.

Section 69.5(b)(7) provides that the Assessor shall report quarterly to the BOE a list of approved section 69.5 base year value transfers to prevent improper multiple claims for this relief.

However, on or after April 1, 2021, section 69.6 allows any person 55 years of age or older, any severely and permanently disabled person, or a victim of wildfire or natural disaster to transfer the base year value of their principal residence to a replacement residence of any value located anywhere in California, up to three times during their lifetime. To prevent improper multiple claims for this relief, section 69.6(b)(6) requires County Assessors to report to the BOE, on a quarterly basis, any approved claims.

The Assessor's failure to provide information to the BOE involving base year value claims under section 69.5 and 69.6 may result in improper allowance of the exclusion more than a person is entitled to and the potential loss of tax revenue.

New Construction

Section 70 defines newly constructed property, or new construction, as (1) any addition to real property since the last lien date, or (2) any alteration of land or improvements since the last lien date that constitutes a major rehabilitation of the property or converts the property to a different use. Further, section 70 establishes that any rehabilitation, renovation, or modernization that converts an improvement to the substantial equivalent of a new improvement constitutes a major rehabilitation of the improvement. Section 71 requires the Assessor to determine the full cash value of newly constructed real property on each lien date while construction is in progress and on its date of completion, and provides that the full cash value of completed new construction becomes the new base year value of the newly constructed property.[8]

Recommendation 6: Enroll all assessable new construction.

The BOE found examples where the Assessor determined that the new construction being added was of an insignificant value and; therefore, did not add any value for the new construction, even though the new construction was considered to be assessable.

While section 155.20 does allow Plumas County Board of Supervisors to adopted a low-value ordinance that exempts real and personal property having a market value of $10,000 or less, section 155.20(e) provides that a county board of supervisors does not have the authority to exempt new construction from property taxation, unless the new total base year value of the property, including the new construction, is $10,000 or less. Therefore, when part of a larger structure, low-value new construction must be valued and enrolled.

The Assessor's practice of not enrolling all assessable new construction may result in escaped assessments of certain low-value projects and cause unequal treatment of taxpayers.

[8] The scope of the BOE's review for the new construction topic is provided on the BOE website (boe.ca.gov/proptaxes/new-construction/).

Assessment of Personal Property and Fixtures

Audit Program

County Assessors are required to conduct a significant number of annual audits as specified in section 469. The significant number of audits required was at least 75% of the fiscal year average of the total number of mandatory audits the Assessor was required to have conducted during the 2002–03 fiscal year to the 2005–06 fiscal year, with at least 50% of those to be selected from a pool of those taxpayers with the largest assessments.[9] The Assessor has some discretion in the number of audits completed each fiscal year as long as the four-year total number of audits in each category are completed within a four-year period.

Recommendation 7: Improve the audit program by: (1) performing the minimum number of audits of professions, trades, and businesses pursuant to section 469, and (2) developing and maintaining an effective audit tracking schedule.

Perform the minimum number of audits of professions, trades, and businesses pursuant to section 469.

The BOE found that the Assessor did not meet the minimum number of audits required by section 469 for the four-year fiscal period beginning with the 2019-20 fiscal year and ending with the 2022-23 fiscal year. The Assessor completed a total of seven audits, falling short of the required 12 audits. The next four-year period began with the 2023-24 fiscal year and will end with the 2026-27 fiscal year. At this time, the BOE is unable to determine whether the Assessor will meet the minimum number of audits required for the 2023-24 to 2026-27 four-year period.

For each four-year fiscal period, section 469 requires the Assessor to audit 12 taxpayers, with six of those audits from the pool of largest business property assessments and six of the audits from the pool of all other business property owners.

By failing to conduct the minimum number of audits for the 2019-20 to 2022-23 four-year fiscal period, the Assessor was not in compliance with section 469 and risked the possibility of allowing taxable property to permanently escape assessment.

Develop and maintain an effective audit tracking schedule.

The BOE found the Assessor does not maintain an effective audit tracking schedule. The schedule used lacks some necessary information to properly administer an audit program, such as whether a waiver of statute of limitations was requested or executed, the date an audit was completed, and the results of an audit.

[9] The scope of the BOE's review for the audit program topic is provided on the BOE website (boe.ca.gov/proptaxes/audit-program/).

An audit tracking schedule provides management with a snapshot of the audit workload and assists in monitoring audit assignments, completions, and results. Furthermore, the audit tracking schedule serves as a useful tool when preparing for future audit workloads and provides management with a tool for verifying compliance with section 469. BOE guidance on tracking the audit workload and developing the audit tracking schedule can be found in Chapter 2 of Assessors' Handbook Section 506, *Property Tax Audits and Audit Program*.

Without a proper audit tracking schedule, it is difficult for the Assessor to effectively manage the required annual workload.

Statute of Limitations

Section 532 provides that when the Assessor discovers through an audit that property has escaped assessment, an assessment of such property must be enrolled within four years after July 1 of the assessment year during which the property escaped assessment. If the Assessor cannot complete an audit within the prescribed time period, the Assessor may request, pursuant to section 532.1, a waiver of the statute of limitations from the taxpayer to extend the time for making an assessment.

Recommendation 8: Obtain a waiver of the statute of limitations pursuant to section 532.1 when an audit will not be completed timely.

The BOE found that the Assessor does not consistently obtain waivers of the statute of limitations for scheduled audits.

Section 532 provides that when the Assessor discovers property has escaped assessment, an assessment of such property must be enrolled within four years after July 1 of the assessment year during which the property escaped assessment. If the Assessor cannot complete an audit within the prescribed time, the Assessor may request, pursuant to section 532.1, a waiver of the statute of limitations from the taxpayer to extend the time for making an escape assessment, correction, or refund. A signed waiver allows the Assessor to enroll an escape assessment if a reporting deficiency is found and can protect the taxpayer during the audit process should an overassessment be discovered.

By failing to obtain signed waivers, the Assessor may allow taxable property to permanently escape assessment should the statute of limitations expire prior to the completion of the audit.

Business Equipment Valuation

Assessors value most machinery and equipment using business property valuation factors. Some valuation factors are derived by combining price index factors with percent good factors, while other valuation factors result from valuation studies. Under this methodology, value for taxation purposes is established by multiplying a property's historical cost by an appropriate valuation factor.[10]

[10] The scope of the BOE's review for the business equipment valuation topic is provided on the BOE website (boe.ca.gov/proptaxes/business-equipment-valuation/).

Recommendation 9: Support any divergence from the use of the price indices and percent good factors published in Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors* (AH 581), with market evidence.

The BOE found a valuation factor compilation error in the Assessor's 2023-24 business equipment valuation tables for propane tanks resulting from the use of an unsupported adjustment to the recommended valuation factor.

The price index and percent good factors published in AH 581 are intended for use in mass appraisal and are generally reliable and practical for converting historical cost to estimates of reproduction cost. Index factors are developed to recognize both price changes and technological progress and are intended to reflect the price of a new replacement. The percent good factors are supported by the premise that business equipment loses value with both use and age and are intended to reflect the average loss in value suffered by specific types of properties over their expected service lives.

The BOE-recommended factors published in AH 581 are based upon specific market behavior and are intended to facilitate the derivation of current market value estimates in mass appraisal applications. Any deviation from these recommended factors should be supported by documented market evidence sufficient to demonstrate that a more accurate value indicator would result.

The Assessor's improper application of BOE-recommended factors reduces their effectiveness as a mass valuation estimate tool and increases the chance of inaccurate value conclusions. A further consequence of using unsupported valuation tables is the increased likelihood of disparate enrolled valuations when comparing similar property enrollments in other counties.

Vessels

The primary sources used for the discovery of assessable vessels include reports from the State Department of Motor Vehicles, referrals from other counties, information provided by the vessel owners themselves, certificates of documentation issued by the United States Coast Guard, harbormasters' reports, and field canvassing.[11]

Vessels include every description of watercraft used for pleasure, transportation, scientific research, and commercial activities. For the purposes of California property taxation, pursuant to sections 401 and 401.3, vessels are valued at their fair market value every year as of the January 1 lien date.

Recommendation 10: Use the BOE-recommended vessel valuation factors as intended.

The BOE found instances where the Assessor applied the BOE-recommended vessel valuation factors, intended to be applied to historic costs of vessels, to fair market values determined by

[11] The scope of the BOE's review for the vessels topic is provided on the BOE website (boe.ca.gov/proptaxes/vessels/).

using a nationally published value guide. In addition, the BOE found instances where the Assessor applied an incorrect BOE valuation factor due to misclassification of the vessel.

As stated previously, sections 401 and 401.3 require that vessels be valued at their fair market value every year as of the January 1 lien date. In order to develop an accurate indicator of value for a vessel assessment, the auditor appraiser must determine its fair market value using an appropriate approach to value in accordance with Rule 3.

Rule 6(c) states, in part, that fair market value can be estimated by using original cost, adjusted for price level changes, and if the property was not new when acquired by its present owner and its original cost is unknown, its acquisition cost may be substituted for original cost. While nationally published value guides may be used to determine fair market value, the application of BOE-recommended vessel valuation factors is intended for use within the cost approach.

The Assessor's practice of applying the vessel valuation factors to values determined using the comparative sales approach may lead to inaccurate value conclusions.

Appendix A: Statistical Data

Table 1: Assessment Roll

The following table displays pertinent information from the 2024-25 assessment roll.[12]

	Property Type	Enrolled Value
Secured Roll	Land	$1,709,766,252
	Improvements	$3,366,777,884
	Fixtures	$62,595,166
	Personal Property	$85,595,397
	Total Secured	$5,224,734,699
Unsecured Roll	Land	$20,105,215
	Improvements	$34,432,353
	Fixtures	$17,283,391
	Personal Property	$107,676,101
	Total Unsecured	$179,497,060
Exemptions[13]		($69,862,824)
	Total Assessment Roll	$5,334,368,935

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:[14]

Roll Year	Total Roll Value	Change	Statewide Change
2024-25	$5,334,369,000	5.60%	5.1%
2023-24	$5,053,201,000	10.30%	6.7%
2022-23	$4,579,838,000	4.60%	7.5%
2021-22	$4,377,465,000	6.20%	4.1%
2020-21	$4,122,780,000	4.40%	5.7%

[12] Statistics provided by BOE-822, *Report of Assessed Values by City*, County 32 Plumas, for year 2024.
[13] The value of the Homeowners' Exemption is excluded from the exemptions total.
[14] County Assessed Property Values, by Property Class and County (Table 7), statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Table 3: Gross Budget

The Assessor's budget has grown from $861,864 in fiscal year 2022-23 to $969,705 in fiscal year 2023-24. The following table identifies the Assessor's budget over recent fiscal years:[15]

Fiscal Year	Gross Budget	Percent Change
2023-24	$969,705	12.5%
2022-23	$861,864	-
2021-22	-	-
2020-21	-	-
2019-20	-	-

Table 4: Staffing

The following table identifies the Assessor's budgeted permanent positions for fiscal year 2023-24:[16]

Position	Number of Positions
Assessor	1
Managers	0
Real Property Appraiser	4
Business Property Auditor-Appraiser	0
Cadastral Draftsperson	1
Computer Programmer, Analyst, or Technician	0
Other Technical or Professional	0
Support Staff	2
Total	8

[15] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetGrossNet). Data not provided or available is represented by a dash (-).
[16] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetedPermPositions).

Table 5: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:[17]

Fiscal Year	Assessment Appeals Filed
2023-24	34
2022-23	2
2021-22	-
2020-21	-
2019-20	-

Table 6: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:[18]

Roll Year	Welfare Exemptions	Exempted Value
2024-25	74	$26,343,434
2023-24	64	$25,111,651
2022-23	63	$24,281,282
2021-22	75	$27,311,576
2020-21	73	$33,889,731

[17] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxDistribAssessAppeals). Data not provided or available is represented by a dash (-).
[18] Statistics provided by BOE-802, *Report on Exemptions*.

Table 7: Change in Ownership

The following table shows the total number of transfer documents received and the total number of reappraisable transfers due to changes in ownership processed in recent roll years:[19]

Roll Year	Total Transfer Documents Received	Reappraisable Transfers
2024-25	2,588	977
2023-24	1,015	1,345
2022-23	-	-
2021-22	-	-
2020-21	-	-

Table 8: New Construction

The following table shows the total number of building permits received and the total number of new construction assessments processed in recent roll years:[20]

Roll Year	Total Building Permits Received	New Construction Assessments
2024-25	524	0
2023-24	1,098	0
2022-23	-	-
2021-22	-	-
2020-21	-	-

[19] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropTransfers). Data not provided or available is represented by a dash (-).
[20] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropNewConstruction). Data not provided or available is represented by a dash (-).

Table 9: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:[21]

Roll Year	Decline-In-Value Assessments
2024-25	2,202
2023-24	4,640
2022-23	-
2021-22	-
2020-21	-

Table 10: Audits

The following table shows the number of audits completed in recent fiscal years.[22]

Number Of Audits Completed			
Fiscal Year	**Largest Assessments**	**All Other Taxpayers**	**Total[23]**
2023-24	2	2	4
2022-23	2	0	2
2021-22	-	-	-
2020-21	-	-	-
2019-20	-	-	-

[21] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropProposition8). Data not provided or available is represented by a dash (-).
[22] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLBusinessPropAuditsCompleted). Data not provided or available is represented by a dash (-).
[23] Fiscal year totals do not include the audits prepared for other Assessors.

Appendix B: Assessment Practices Survey Division / Property Tax Department Survey Group

Plumas County

Chief

Holly Cooper

Survey Program Director:

Gary Coates	Principal Property Appraiser

Survey Team Supervisor:

Christine Erling	Supervising Property Appraiser

Survey Team:

Alexander B. Fries	Supervising Property Appraiser
Vida McIsaac	Senior Specialist Property Auditor Appraiser
Eric Collins	Associate Property Auditor Appraiser
Amy Andresen	Associate Property Appraiser
Chris Howell	Associate Property Appraiser
Hanju Lee	Associate Property Appraiser
Quynh Nguyen	Assistant Property Appraiser
Gregory Dela Cruz	Analyst III

Appendix C: Relevant Statutes and Regulations

Reference	Description
Government Code Section	
15640	**Survey by board of county assessment procedures.**
15641	**Audit of records, appraisal data not public.**
15642	**Research by board employees.**
15643	**When surveys to be made.**
15644	**Recommendations by board.**
15645	**Survey report, final survey report, Assessor's report.**
15646	**Copies of final survey reports to be filed with local officials.**
Revenue and Taxation Code Section	
75.60	**Allocation for administration.**
Title 18, California Code of Regulations	
Rule 371	**Significant assessment problems.**

Assessor's Response to BOE's Findings

Section 15645 of the Government Code provides that the Assessor may file with the BOE a response to the findings and recommendations in the survey report. The survey report, the Assessor's response, and the BOE's comments regarding the Assessor's response, if any, constitute the final survey report.

The Plumas County Assessor's response begins on the next page. The BOE has no comments regarding the response.

PLUMAS COUNTY ASSESSOR

1 Crescent Street • Quincy, CA 95971-9114 • (530) 283-6380 • Fax (530) 283-6195

CYNTHIA L FROGGATT
ASSESSOR

April 17, 2026

State Board of Equalization
Property Tax Department, MIC 63
Attention David Yeung, Deputy Director
P.O. Box 942879
Sacramento, Ca. 94279-0064

Dear Mr. Yeung,

In response to our Zoom conference last week. I do have some additional information regarding some of the Recommendations:

Recommendation #1: Report statistics as requested by the BOE pursuant to section 407:

We concur and have implemented these changes.

Recommendation #2: Notify disaster relief applicants of a proposed reassessment:

When our office receives a permit for a re-build, we create a supplemental and wait for the final. When we receive notification or by discovery, we final the construction and send a Notice of Supplemental and possibly a Notice of Correction to the 601 Assessment Roll. On the back of these forms, there are explanations regarding the notification of a proposed reassessment. Please see attached. We concur and have implemented these changes.

Recommendation #3: Grant the Welfare Exemption in accordance with section 214(a):

During the survey period, our Exemptions person was just starting their career in the Exemptions. We concur and have implemented these changes.

**In responding to Recommendation #4, I wish to make the situation in our office a little clearer. There was an election in June 2022, as of that date, there was a Chief Appraiser and 3 appraisers in my Department. In February 2023, one of my appraisers resigned and moved away. On April 6 & 21, 2023, I had another 2 appraisers resign to move to other departments. At that time, there was only the Chief Appraiser. In late April, I promoted the Transfer Analyst to an Appraiser and hired an outside appraiser with over 20 years experience. On June 9, 2023, my Chief Appraiser resigned. Leaving 2 new appraisers. Thankfully, I was able to obtain the retired Assessor for a year for training on a part time basis, as the Chief Appraiser. During the next two years, we worked diligently to complete all of the required re-assessments in September, 2024. Unfortunately, with trying to close the taxroll with only 2 unseasoned appraisers and one part-time Chief

Appraiser, only some of them were completed in late 2024, the rest were done in April 2025.

Recommendation #4: Reappraise all properties exceeding the $1Million exclusion provided in section 63.1:

(Please see above and attached) We concur and have implemented these changes.

Recommendation #5: Submit quarterly reports to the BOE pursuant to section 69.5(b)(7) and 69.6(b)(6):

We concur and have made these changes.

Recommendation #6: Enroll all assessable new construction:

We concur and have made these changes..

Recommendation #7: Improve the audit program by: (1) performing the minimum number of audits of professions, trades and businesses pursuant to section 469 and developing and maintaining an effective audit tracking schedule: There was an issue with our audits due to the change of staffing in our office along with the CCCASE County. We are working on certifying one of our appraisers as an Auditor/Appraiser where we could do our Audits in house. If this is not accomplished by August 2026, we will utilize the CCCASE program. We concur and have made these changes.

Recommendation #8: Obtain a waiver of the statute of limitations pursuant to section 532.1 when an audit will not be completed timely.

We concur and have made these changes.

Recommendation #9: Support any divergence from the use of the price indices and percent good factors published in Assessors' Handbook Section 581, Equipment and Fixtures Index, Percent Good and Valuation Factors (AH581), with market evidence, ie: propane tanks:

We concur and have made these changes.

Recommendation #10: Use the BOE-recommended vessel valuation factors as intended: There was a problem with the data input for the factor tables for a few years"

We concur and have made these changes.