



STATE BOARD OF EQUALIZATION
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February 24, 2026

TO COUNTY ASSESSORS:

**TEHAMA COUNTY
ASSESSMENT PRACTICES SURVEY**

No. 2026/007

A copy of the [Tehama 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 Burley Phillips, Tehama 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 Tehama County Board of Supervisors and Grand Jury.

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

Assessor Phillips 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