

GLENN COUNTY ASSESSMENT SAMPLING SURVEY

DECEMBER 2025

CALIFORNIA STATE BOARD OF EQUALIZATION

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STATE BOARD OF EQUALIZATION

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Executive Director

December 17, 2025

No. 2025/041

TO COUNTY ASSESSORS:

**GLENN COUNTY
ASSESSMENT SAMPLING SURVEY**

A copy of the Glenn County Assessment Sampling Survey is enclosed for your information. The State Board of Equalization (BOE) completed this sampling survey in accordance with section 15640 of the Government Code and section 75.60 of the Revenue and Taxation Code for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments.

The Glenn County Assessment Sampling Survey Report is a quantitative evaluation of Glenn County's 2023-24 assessment roll. The sampling indicates Glenn County's 2023-24 assessment roll does not meet the requirements for assessment quality established by section 75.60.

We thank the Honorable Sendy Perez, Glenn County Assessor/Clerk-Recorder, and staff for their courtesy and cooperation.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gdc
Enclosure

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. The 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) and/or a sampling of the county's assessment roll (samples) of specified County Assessors' offices. This report reflects the BOE's findings in its current sample of the Glenn County Assessor's Office.

SCOPE AND METHODOLOGY

Pursuant to Revenue and Taxation Code¹ 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 receiving satisfactory statistical results 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.

The sampling of the county's assessment roll determines the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100 percent, and the minimum acceptable ratio is 95 percent. Disparity among assessments is measured by the sum of absolute differences found in the sample; the ideal sum of absolute differences is 0 percent and the maximum acceptable number is 7.5 percent. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.²

¹ Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code.

² The scope of our review of the assessment sampling program is provided on the BOE website at <https://www.boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm>.

EXECUTIVE SUMMARY

The county assessment roll does not meet the requirements for assessment quality established by section 75.60. Results of our sample of the 2023 assessment roll indicated an average assessment ratio of 93.49 percent, and the sum of absolute differences was 7.16 percent. Accordingly, Glenn County is no longer eligible to receive reimbursement of costs associated with administering supplemental assessments. This ineligibility will remain in effect until Glenn County meets the requirements of section 75.60. The BOE will recheck Glenn County's eligibility during fiscal period 2028-29, or sooner upon request from the Glenn County Assessor.

We found significant deficiencies in the Assessor's discovery of escaped new construction and declines-in-value assessments. This summary briefly describes our findings.

- The Assessor is not enrolling value for new construction events such as the installation of irrigation systems, planting of living improvements, and construction of industrial buildings. The use of building permits, aerial and satellite imagery, annual agricultural statements, new construction questionnaires, or field inspections will improve the Assessor's discovery of escaped new construction.
- The Assessor is enrolling value for properties in decline-in-value status at a value lower than fair market value or factored base year value. The use of the cost, comparative sales, and/or income approaches to estimate the fair market value of a property will improve the Assessor's decline in value program.

These assessment problems combined create significant underassessments for the Glenn County property tax base. The magnitude of these findings are demonstrated by the results of the sample of assessments prescribed by section 75.60.

GLENN COUNTY SAMPLING RESULTS

The BOE's Assessment Practices Survey Division sampled Glenn County's 2023-24 assessment roll, which contained 15,611 assessments with an enrolled taxable value of approximately \$4.3 billion. The composition of the 2023-24 assessment roll by property type is as follows:

PROPERTY TYPE	NUMBER OF ASSESSMENTS	ENROLLED VALUE
Residential	7,771	\$1,254,223,136
Rural	5,189	\$2,005,013,725
Commercial/Industrial	1,793	\$1,034,155,436
All Other	858	\$36,109,036
Total	15,611	\$4,329,501,333

The Glenn County assessment roll does not meet the requirements for assessment quality established by section 75.60. Our sample of the 2023-24 assessment roll indicated an average assessment ratio of 93.49 percent and the sum of the absolute differences from the required assessment level was 7.16 percent. Accordingly, the BOE certifies that Glenn County is not eligible to receive reimbursement of costs associated with administering supplemental assessments.

APPENDIX A: ASSESSMENT PRACTICES SURVEY DIVISION / PROPERTY TAX DEPARTMENT SAMPLING GROUP

Glenn County

Chief:

Holly Cooper

Sample Program Manager:

Gary Coates

Principal Property Appraiser

Sample Team Supervisor:

Christine Erling

Supervising Property Appraiser

Sample Team:

James McCarthy

Senior Petroleum & Mining Appraisal Engineer

Jeffrey Arthur

Senior Specialist Property Auditor Appraiser

Vida McIsaac

Senior Specialist Property Auditor Appraiser

Kat Santora

Senior Specialist Property Appraiser

Eric Collins

Associate Property Auditor Appraiser

Amy Andresen

Associate Property Appraiser

Chris Howell

Associate Property Appraiser

Hanju Lee

Associate Property Appraiser

Troy Holt

Assistant Property Appraiser

Quynh Nguyen

Junior Property Appraiser

Greg Dela Cruz

Associate Government Program Analyst

Luis Pulmones

Staff Services Analyst

APPENDIX B: RELEVANT STATUTES AND REGULATIONS

Reference	Description
<i>Government Code</i>	
§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.
<i>Revenue and Taxation Code</i>	
§75.60	Allocation for administration.
<i>Title 18, California Code of Regulations</i>	
Rule 370.5	Random selection of counties for representative sampling.
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 Board a response to the findings 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 Glenn County Assessor's response begins on the next page. The BOE has no comments regarding the response.

The Glenn County Assessor provided the following in response to the Glenn County Assessment Sampling Survey.

On behalf of our office, I would like to extend our sincere thanks to the Board of Equalization and its survey staff for their work on the October 2025 survey. We appreciate the time and effort that went into completing this review and providing valuable feedback.

We understand that the majority of the findings were related to the business personal property factors of 20% not being supported by the market. We are not in disagreement with this finding; however, we would like to note that the 20% good factor has historically been the standard used within our county for at least the last twenty (20) years. Moving forward, we will apply the full depreciation factors recommended by the CAA.

Additionally, in several other samples, it was noted that the fair market value was not enrolled during the review of Proposition 8 properties. Instead, a standard percent increase was applied, which is not supported by current market data. This approach was due to our limited staffing and the high volume of Proposition 8 properties that required review. Given these constraints, it was a more efficient use of resources to have appraisers focus on change in ownership and new construction valuations. For the 2025/2026 assessment year, a standard percentage increase was not used, and the full market value was properly enrolled.

At the time of this sample, Sample #206 was undergoing an audit with our Assistant Assessor. The difference between the assessment we reached, and the appraisal summary was \$89 in assessed value. Given this, we respectfully request that this sample be excluded from the survey results.

We sincerely appreciate all the work and attention your team contributed to this process.