HUMBOLDT COUNTY
ASSESSMENT PRACTICES SURVEY

DECEMBER 2022

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December 20, 2022

TO COUNTY ASSESSORS:

No. 2022/056

HUMBOLDT COUNTY
ASSESSMENT PRACTICES SURVEY

A copy of the Humboldt 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 Mari A. Wilson, Humboldt 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 Humboldt 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 February through April 2022. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Ms. Wilson 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:dcl
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. 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) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the Humboldt 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, and the Senate and Assembly; and to the Humboldt County Board of Supervisors, Grand Jury, and Assessment Appeals Board. 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 Mari A. Wilson, Humboldt County Assessor, elected to file their initial response prior to the publication of our 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, our 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 Humboldt County Assessor's Office for the 2021-22 assessment roll. Since this survey did not include an assessment sample pursuant to Government Code section 15640(c), our review included an examination to determine whether "significant assessment problems" exist, as defined by Rule 371.

Our survey methodology of the Humboldt 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 Humboldt 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 our review of county assessment practices, ~~please refer to the document entitled *Scope of Assessment Practices Surveys,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/Scopemaster.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://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 at https://www.boe.ca.gov/proptaxes/apscont.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.

We examined the assessment practices of the Humboldt County Assessor's Office for the 2021-22 assessment roll.

During our survey, we conducted reviews of the following areas:

- Administration

  We 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, and exemptions. In the area of administration, the Assessor is effectively managing the workload, assessment appeals, and exemptions programs.

- Assessment of Real Property

  We 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, we made recommendations for improvement in the change in ownership and declines in value programs.

- Assessment of Personal Property and Fixtures

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

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

We found no significant assessment problems as defined in Rule 371. Since Humboldt 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, Humboldt County continues to be eligible for recovery of costs associated with administering supplemental assessments.

OVERVIEW OF HUMBOLDT COUNTY

Humboldt County is located in northern California. The county, which was created in 1853, encompasses a total area of 4,052.25 square miles, consisting of 3,567.98 square miles of land area and 484.27 square miles of water area. Humboldt County is bordered by Del Norte and Siskiyou Counties to the north, Trinity County to the east, Mendocino County to the south, and the Pacific Ocean to the west.

As of 2021, Humboldt County had an estimated population of 136,310. There are seven incorporated cities, which include Arcata, Blue Lake, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad. The county seat is Eureka.

The Humboldt County local assessment roll ranks 34th in value of the 58 county assessment rolls in California.[3]

[3] Statistics provided ~~by BOE's Table 7 – *Assessed Value of County Assessed Property Subject to General Property Taxes*, for year 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7)*, for year 2021-22.

FINDINGS AND RECOMMENDATIONS

As noted previously, our review concluded that the Humboldt 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.

RECOMMENDATION 1: Reassess all properties owned by a legal entity undergoing a change in control. 9

RECOMMENDATION 2: Improve the declines in value program by: (1) annually reviewing all decline in value properties pursuant to section 51(e), and (2) including all required information on the value change notice in accordance with section 619. 9

RECOMMENDATION 3: Use a comprehensive audit checklist as a standard component of all audits. 11

RECOMMENDATION 4: Improve business equipment valuation by: (1) correctly classifying machinery and equipment reported on the business property statement (BPS), and (2) issuing supplemental assessments for structural improvements assessed on the unsecured roll. 12

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 69.5 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.[4]

Legal Entity Ownership Program (LEOP)

Section 64 provides that certain transfers of ownership interests in a legal entity constitute a change in ownership of all real property owned by the entity and any entities under its ownership control. Rule 462.180 interprets and clarifies section 64, providing examples of transactions that either do or do not constitute a change in entity control and, hence, either do or do not constitute a change in ownership of the real property owned by the entity. Discovery of these types of changes in ownership is difficult for Assessors, because ordinarily there is no recorded document evidencing a transfer of an ownership interest in a legal entity.

To assist Assessors, the BOE's LEOP Section gathers and disseminates information regarding changes in control and ownership of legal entities that hold an interest in California real property on a monthly basis, LEOP transmits to each County Assessor a listing, with corresponding property schedules, of legal entities that have reported a change in control under section 64(c) or change in ownership under section 64(d). However, because the property affected is self-reported by the person or entity filing information with the BOE, LEOP advises Assessors to independently research each entity's property holdings to determine whether all affected parcels have been identified and properly reappraised.

Sections 480.1, 480.2, and 482 set forth the filing requirements and penalty provisions for reporting legal entity changes in control under section 64(c)(1) and changes in ownership under section 64(d). A change in ownership statement must be filed with the BOE within 90 days of the date of change in control or change in ownership; reporting is made on BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities*. Section 482(b) requires the County Assessor to impose a penalty if a person or legal entity required to file a statement under sections 480.1 and 480.2 does not do so within 90 days from the earlier of (1) the date of change in control or ownership or (2) the date of written request by the BOE. The BOE advises County Assessors of entities that are subject to penalty, so they can impose the applicable penalty to the entity's real property.

[4] For a detailed description of the scope of our review of this topic, ~~please refer to the document entitled *Change in Ownership*, which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/cio_general.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://boe.ca.gov/proptaxes/change-in-ownership/.

RECOMMENDATION 1: Reassess all properties owned by a legal entity undergoing a change in control.

We found several properties owned by legal entities having undergone a change in control that had not been reassessed, even though the Assessor had been notified of the change in control for those legal entities by the BOE's LEOP Section.

Section 64(c)(1) provides that when a legal entity or any other person obtains control through direct or indirect ownership or control of more than 50 percent of the voting stock of any corporation, or obtains a majority ownership interest in any partnership, limited liability company, or other legal entity through the purchase or transfer of corporate stock, partnership, or limited liability company interest, the purchase or transfer of that stock or interest shall be a change of ownership of the real property owned by the legal entity in which the controlling interest was obtained.

By not reassessing properties owned by legal entities identified as having undergone a change in control, the Assessor may be enrolling incorrect assessments for those properties.

Declines in Value

Section 51 requires the Assessor to enroll on the lien date an assessment that is the lesser of a property's factored base year value (FBYV) or its current full cash value, as defined in section 110. Thus, if a property's full cash value falls below its FBYV on any given lien date, the Assessor must enroll that lower value. If, on a subsequent lien date, a property's full cash value rises above its FBYV, then the Assessor must enroll the FBYV.[5]

RECOMMENDATION 2: Improve the declines in value program by: (1) annually reviewing all decline in value properties pursuant to section 51(e), and (2) including all required information on the value change notice in accordance with section 619.

Annually reviewing all decline in value properties pursuant to section 51(e).

We found that for properties already in a decline-in-value status, the Assessor does not consistently perform annual reviews for each of these properties in accordance with section 51(e). We found some properties being reviewed annually, and some properties not being reviewed for several years.

Section 51(e) provides that the Assessor is not required to annually appraise all assessable property to determine if the property qualifies for a decline-in-value reduction. However, for each lien date after the first lien date for which the taxable value of the property is reduced, the value of that property must be annually reappraised at its full cash value until its full cash value exceed its FBYV.

[5] For a detailed description of the scope of our review of this topic, ~~please refer to the document entitled *Declines in Value,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/declinesinvalue_general.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://boe.ca.gov/proptaxes/declines-in-value/.

By not annually reviewing all properties in decline-in-value status, the Assessor is not in compliance with statute and may be enrolling incorrect assessments for the lien date.

Include all required information on the value change notice in accordance with section 619.

We found that the Assessor's value change notice provides incomplete information on the assessment appeal filing period and does not contain an explanation of the stipulation procedure.

Section 619(a) requires the Assessor to inform each assessee of real property on the local secured roll whose property's full value has increased over its full value from the prior year as it shall appear on the completed local roll. Section 619(b) provides that the information given by the Assessor to the assessee shall include a notification of hearings by the county board of equalization, which shall include the period during which assessment appeals will be accepted and the place where they may be filed. The information shall also include an explanation of the stipulation procedure set forth in section 1607. Section 619(c) provides that in the case of an increase in a property's full value over the property's full value determined for the prior year in accordance with section 51, the information shall also include the property's FBYV.

By not including all required information on the value change notice, the Assessor is not in compliance with statute and taxpayers are not being provided with all the information they are entitled to receive.

ASSESSMENT OF PERSONAL PROPERTY AND FIXTURES

Audit Program

Prior to January 1, 2019, County Assessors were required to annually conduct a significant number of audits as specified in section 469. The significant number of audits required was at least 75 percent 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 50 percent of those to be selected from a pool of those taxpayers with the largest assessments.[6] However, effective January 1, 2019, Senate Bill 1498 (Stats. 2018, Ch. 467) amended section 469 to provide County Assessors flexibility in meeting this annual audit requirement. Thus, beginning with the 2019-20 fiscal year, Assessors may also meet the requirements of section 469 by completing the four-year total of required annual audits within that four-year period. The first four-year period began with the 2019-20 fiscal year and ends with the 2022-23 fiscal year.

Audit Quality

An audit should follow a standard format, so that the auditor-appraiser may easily determine whether the property owner has correctly reported all taxable property. Audit narratives and summaries should include adequate documentation, full value calculations, reconciliation of the fixed assets totals to the general ledger and financial statements, review of asset invoices, reconciliation between reported and audit amounts, an analysis of expense accounts, and an analysis of depreciation and obsolescence factors that may affect the value of the business property.

RECOMMENDATION 3: Use a comprehensive audit checklist as a standard component of all audits.

We could not determine the scope of the Assessor's audit investigations because an audit checklist was not included in the workpapers. We subsequently found that the Assessor's audit program does not include the use of a comprehensive audit checklist indicating the areas of investigation.

According to Assessors' Handbook Section 504, *Assessment of Personal Property and Fixtures*, an audit checklist is vital for an audit to be thorough and complete. Audits require certain basic information in the workpapers that support and summarize the audit. An audit should include the following: (1) a table of contents, (2) a summary of findings, (3) an audit checklist, (4) a written narrative summarizing the events and audit process, and (5) other workpapers. An audit checklist can serve to remind auditor-appraisers of the various issues to research and procedures to follow during an audit. It may also provide an outline of topics and pertinent issues to be covered in the audit. In addition, it serves as a useful research tool when preparing for subsequent audits of the same entity. Without a comprehensive audit checklist, it is difficult for a reviewer to know what

[6] For a detailed description of the scope of our review of this topic, ~~please refer to the document entitled *Audit Program,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/auditprogram_general.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://boe.ca.gov/proptaxes/audit-program/.

topics were covered during the course of the audit and whether the findings are sufficiently supported.

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.[7]

RECOMMENDATION 4: Improve business equipment valuation by: (1) correctly classifying machinery and equipment reported on the business property statement (BPS), and (2) issuing supplemental assessments for structural improvements assessed on the unsecured roll.

Correctly classify machinery and equipment reported on the BPS.

We found that the Assessor does not consistently allocate machinery and equipment costs between personal property and fixtures on the assessment roll. The Assessor does not consistently allocate a percentage of machinery and equipment to fixtures when acquisition costs are reported in bulk, despite standardized fixture allocation tables.

Classification is an important element of the local assessment function for several reasons. Principally, it is important because property tax law requires the assessment roll to show separate values for land, improvements (including fixtures), and personal property. It is also significant because of the assessment differences between real property and personal property. Special assessments are levied only on real property, which includes fixtures, and personal property is appraised annually at market value, while fixtures are subject to article XIII A of the California Constitution and considered a separate appraisal unit when measuring declines in value.

The Assessor should make a concerted effort to prorate machinery and equipment costs reported on Schedule A of the BPS between personal property and fixtures, particularly when enrolling taxable property related to industries that are likely to mix fixtures and personal property in reported cost data. The Assessor's current practice may lead to inaccurate allocations between fixtures and personal property in specific industry settings and cause incorrect assessments.

Issue supplemental assessments for structural improvements assessed on the unsecured roll.

We found that the Assessor does not issue supplemental assessments for structural improvements assessed on the unsecured roll.

[7] For a detailed description of the scope of our review of this topic, ~~please refer to the document entitled *Business Equipment Valuation,* which is available on the BOE's website at http://www.boe.ca.gov/Assessors/pdf/businessequipval_general.pdf.~~ as of 10/2/2025, please refer to the updated URL on the BOE's website https://boe.ca.gov/proptaxes/business-equipment-valuation/.

Section 75.14 provides that all property subject to the assessment limitations of article XIII A of the California Constitution shall be subject to supplemental assessment. Section 75.11 provides that supplemental assessments shall be issued following a change in ownership or completed new construction. Structural improvements, which are real property, are subject to supplemental assessment, regardless of whether they are enrolled on the secured or unsecured roll.

The Assessor's practice of not issuing supplemental assessments for structural improvements assessed on the unsecured roll is contrary to statute and results in the unequal treatment of taxpayers.

APPENDIX A: STATISTICAL DATA

Table 1: Assessment Roll

The following table displays pertinent information from the 2021-22 assessment roll.[8]

	PROPERTY TYPE	ENROLLED VALUE
Secured Roll	Land	$5,991,566,601
	Improvements	$8,980,429,472
	Fixtures	$26,675,761
	Personal Property	$279,719,166
	Total Secured	$15,278,391,000
Unsecured Roll	Land	$18,651,286
	Improvements	$270,512,240
	Fixtures	$460,772
	Personal Property	$379,187,512
	Total Unsecured	$668,811,810
Exemptions[9]		($818,276,248)
	Total Assessment Roll	$15,128,926,562

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:[10]

ROLL YEAR	TOTAL ROLL VALUE	CHANGE	STATEWIDE CHANGE
2021-22	$15,128,927,000	2.8%	4.1%
2020-21	$14,719,449,000	4.3%	5.0%
2019-20	$14,116,308,000	4.7%	6.1%
2018-19	$13,482,451,000	4.6%	6.5%
2017-18	$12,892,932,000	4.3%	6.3%

[8] Statistics provided by BOE-822, *Report of Assessed Values by City*, County 12 Humboldt, for year 2021.

[9] The value of the Homeowners' Exemption is excluded from the exemptions total.

[10] Statistics provided ~~by BOE's Table 7 – *Assessed Value of County Assessed Property Subject to General Property Taxes*, for years 2017-18 through 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *County Assessed Property Values, by Property Class and County (Table 7)*.

Table 3: Gross Budget and Staffing

The Assessor's budget has grown from $2,608,902 in fiscal year 2019-20 to $2,698,303 in fiscal year 2020-21.

As of the date of our survey, the Assessor has 31 budgeted permanent positions. These positions consist of the Assessor, 2 deputy assessors, 10 real property appraisers, 3 business property appraisers, 1 cadastral draftsperson, 7 other technical/professional staff, and 7 support staff.[11]

The following table identifies the Assessor's budget and staffing over recent fiscal years:[12]

FISCAL YEAR	GROSS BUDGET	PERCENT CHANGE	PERMANENT STAFF
2020-21	$2,698,303	3.4%	31
2019-20	$2,608,902	-1.4%	31
2018-19	$2,644,736	5.9%	31
2017-18	$2,497,575	-0.9%	31
2016-17	$2,521,063	6.1%	32

Table 4: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:[13]

FISCAL YEAR	ASSESSMENT APPEALS FILED
2020-21	51
2019-20	75
2018-19	53
2017-18	51
2016-17	118

[11] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for year 2020-21 *& Roll Data* for year 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Budgeted Permanent Positions.*

[12] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2020-21 *& Roll Data* for years 2017-18 through 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal datasets - *Gross and Net Budget* and *Budgeted Permanent Positions*.

[13] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2020-21 *& Roll Data* for years 2017-18 through 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Distribution of Assessment Appeals by Property Types*.

Table 5: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:[14]

ROLL YEAR	WELFARE EXEMPTIONS	EXEMPTED VALUE
2021-22	448	$639,073,258
2020-21	418	$606,099,326
2019-20	406	$581,015,831
2018-19	386	$549,400,860
2017-18	383	$530,357,459

Table 6: 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:[15]

ROLL YEAR	TOTAL TRANSFER DOCUMENTS RECEIVED	REAPPRAISABLE TRANSFERS
2021-22	6,125	3,546
2020-21	6,048	2,461
2019-20	6,436	2,478
2018-19	6,712	2,915
2017-18	6,573	3,363

[14] Statistics provided by BOE-802, *Report on Exemptions* for years 2017-18 through 2021-22.

[15] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2020-21 & *Roll Data* for years 2017-18 through 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Real Property Workload Data, Transfers*.

Table 7: 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:[16]

ROLL YEAR	TOTAL BUILDING PERMITS RECEIVED	NEW CONSTRUCTION ASSESSMENTS
2021-22	3,764	1,446
2020-21	3,556	1,268
2019-20	3,733	1,319
2018-19	3,459	1,135
2017-18	3,561	1,254

Table 8: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:[17]

ROLL YEAR	DECLINE-IN-VALUE ASSESSMENTS
2021-22	2,866
2020-21	2,935
2019-20	3,065
2018-19	3,237
2017-18	3,413

[16] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2020-21 & *Roll Data* for years 2017-18 through 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Real Property Workload Data, New Construction*.

[17] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2020-21 & *Roll Data* for years 2017-18 through 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Real Property Workload Data, Proposition 8*.

Table 9: Audits

The following table shows the minimum number of audits required to be conducted and the total number of audits completed in recent fiscal years.[18]

MINIMUM NUMBER OF AUDITS REQUIRED[19]	2020-21	2019-20	2018-19	2017-18	2016-17
Largest Assessments			12	12	12
All Other Taxpayers			12	12	12
Total Required			**24**	**24**	**24**
NUMBER OF AUDITS COMPLETED					
Total Audits Completed	**39**	**26**	**29**	**39**	**28**
Largest Assessments	14	13	12	16	13
Over/(Under) Required			**0**	**4**	**1**
All Other Taxpayers	25	13	17	23	15
Over/(Under) Required			**5**	**11**	**3**
CCCASE AUDITS					
Prepared for other county Assessors	0	1	0	0	0

[18] Statistics provided ~~by *A Report on Budget, Personnel, and Appeals Data* for years 2016-17 through 2020-21 & *Roll Data* for years 2017-18 through 2021-22.~~ as of 10/2/2025, by the BOE Open Data Portal dataset - *Business Property Workload Data, Audits*.

[19] See Letter To Assessors (LTA) No. 2009/049, *Significant Number of Business Property Audits*, for the minimum number of annual audits required pursuant to the provisions of section 469 for fiscal years 2016-17 through 2018-19. Effective January 1, 2019, section 469 was amended to give Assessors more flexibility in completing the required number of annual audits by allowing for the four-year total of required annual audits to be completed within a four-year period of time, rather than annually, beginning with the 2019-20 fiscal year. For more information on the amendments to section 469, see LTA No. 2018/067.

APPENDIX B: COUNTY-ASSESSED PROPERTIES DIVISION SURVEY GROUP

Humboldt County

Deputy Director

David Yeung

Survey Program Director:

Holly Cooper	Principal Property Appraiser

Survey Team Leader:

Christine Bradley	Supervising Property Appraiser

Survey Team:

Gary Coates	Supervising Property Appraiser
Tammy Aguiar	Senior Specialist Property Appraiser
Artemis Oestreich	Senior Specialist Property Appraiser
Jeff Arthur	Senior Specialist Property Auditor Appraiser
Chris Howell	Associate Property Appraiser
Lydia Vannarattanarat	Junior Property Appraiser
Dany Lunetta	Associate Governmental Program Analyst

APPENDIX C: RELEVANT STATUTES AND REGULATIONS

Reference	Description
Government Code	
§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	
§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 Board 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 Humboldt County Assessor's response begins on the next page. The BOE has no comments regarding the response.

COUNTY ASSESSOR
COUNTY OF HUMBOLDT
825 5TH STREET, ROOM 300
EUREKA, CALIFORNIA 95501 PHONE (707) 445-7276
TOLL FREE (866) 240-0485

November 22, 2022

Mr. David Yeung, Deputy Director
Property Tax Department
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0064

Dear Mr. Yeung,

Pursuant to California Government Code Section 15645, enclosed please find our response to the Humboldt County Assessment Practices Survey of the 2021-2022 Assessment Roll. Please incorporate this response in your final Assessment Practices Survey Report.

We acknowledge the professional and considerate manner in which the Board survey crew conducted themselves while surveying our office, requesting information, and interviewing our staff. We appreciate their constructive comments and suggestions for improvement regarding our operations.

I would also like to acknowledge the hard work, professionalism, and dedication of the staff of the Humboldt County Assessor's Office. We continue to work together to find more efficient ways to do our work and to provide excellent customer service to the taxpayers of Humboldt County.

Sincerely,

Mari A. Wilson
Humboldt County Assessor

Enc.

RECOMMENDATIONS AND RESPONSES

Recommendation 1: Reassess all properties owned by a legal entity undergoing a change in control.

Response: We concur and have implemented this recommendation.

Recommendation 2: Improve the declines in value program by:
(1) annually reviewing all decline in value properties pursuant to section 51(e), and (2) including all required information on the value change notice in accordance with section 619.

Response: (1) We concur and will implement as time and resources permit.

(2) We concur and have already taken steps to implement this recommendation

Recommendation 3: Use a comprehensive audit checklist as a standard component of all audits.

Response: We concur. The use of a comprehensive audit checklist will be incorporated into the audit program.

Recommendation 4: Improve business equipment valuation by:
(1) correctly classifying machinery and equipment reported on the business property statement (BPS), and (2) issuing supplemental assessments for structural improvements assessed on the unsecured roll.

Response: (1) We concur and new procedures for this recommendation will be implemented.

(2) Partially concur. Our office will not issue supplemental assessments for improvements that are classified as LHI-Fixtures, but will do so for any newly constructed structural improvements on the unsecured roll.