

770.0000 STATE BOARD OF EQUALIZATION

See Timberland

770.0010 Assessment Practices Survey. Government Code Section 15641 authorizes the Board to audit the original books of account of any person owning or controlling property included in a survey when the property is of a kind for which accounting records are useful sources of appraisal date. C 10/27/87.

916-323-7714

October 27, 1987

Redacted

Re: Redacted Apartments Historical Cost Date

Dear Redacted

This letter supplements the letter of June 25, 1987, from Mr. George Speciale of our Assessment Standards Division and responds to your letter of July 10, 1987.

The State Board of Equalization is tasked by California Government Code section 15640 to make surveys in each county to determine the adequacy of the procedures and practices employed by the county assessor in the valuation of property for the purposes of taxation. The survey shall include a sampling of local assessments to insure an adequate representation of properties throughout the county. The assessment results of the surveys are also used to determine the level of state funds which are returned to local government for various programs.

Government Code section 15641 authorizes this Board to audit the original books of account of any person owning or controlling property included in a survey when the property is of a type for which accounting records are useful sources of appraisal data. If need be, the Board is empowered by Government Code section 15613 to issue subpoenas for the production of records and accounts, and any person who refuses to produce such is guilty of contempt and punishable pursuant to Government Code section 15614. This subpoena power of the Board was upheld by the court of appeal in Redding Pine Mills, Inc. v. State Board of Equalization (1958) 157 Cal.App.2d 40.

Mr. Dan Lee, staff auditor-appraiser, will again contact you and submit to you in writing the specific data that he needs for the appraisal of the subject property. Please treat his request as a formal demand for the information as precedent to the issuance of a subpoena.

Finally, I would also point out that any data obtained from you will not be made public and is otherwise not subject to public disclosure. However, please be advised that our completed appraisal of the subject property and the supporting information and records will be available for your inspection. Thank you for your cooperation in this matter.

Very Truly Yours,

James M. Williams
Tax Counsel

JMW/rz

cc: Mr. Dan Lee