



STATE BOARD OF EQUALIZATION
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July 31, 2000

JAMES E. SPEED
Executive Director

No. 2000/043

TO COUNTY ASSESSORS:

SONOMA COUNTY
ASSESSMENT PRACTICES SURVEY

Here is the Sonoma County Assessment Practices Survey Report. The Board completed this survey in fulfillment of sections 15640-15646 of the Government Code. These code sections provide that the State Board of Equalization (BOE) shall make surveys in each county and city and county 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 assessor was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report, the county assessor's response, and the County Property Tax Division's (CPTD) comments regarding the response, constitute the final survey report which is distributed to the Governor, the Attorney General, the State Legislature; and the county's Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey of the Sonoma County Assessor's Office was conducted by CPTD between July and September 1998. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The Honorable James J. Gallagher, Sonoma County Assessor, and his staff gave us their complete cooperation during the assessment practices survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine

We invite your comments, for we feel that these surveys can only be helpful in a mutually cooperative atmosphere. For further information regarding California's property tax system, please refer to the Board's Web site at www.boe.ca.gov.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:jm