

**STATE BOARD OF EQUALIZATION**

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January 31, 2003

TO COUNTY ASSESSORS:

SAN BENITO COUNTY  
ASSESSMENT PRACTICES SURVEY

No. 2003/007

A copy of the San Benito County Assessment Practices Survey Report is enclosed for your information. The 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 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 Honorable Arnold R. Fontes, San Benito County 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 and the county assessor's response constitute the final survey report. Pursuant to Government Code section 15646, this report is distributed to the Governor, the Attorney General, the State Legislature, and the San Benito County Board of Supervisors, Grand Jury, and San Benito County Board of Equalization.

The BOE's County Property Tax Division performed fieldwork for this survey of the San Benito County Assessor's Office from September through October 2001. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank Mr. Fontes and his staff for their cooperation and patience during this assessment practices survey. These survey reports give government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share your questions, comments, and suggestions for improvement with us.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:jm  
Enclosure