



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062
916 324-5827 • FAX 916 323-5689
www.boe.ca.gov

CAROLE MIGDEN
First District, San Francisco

BILL LEONARD
Second District, Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
Controller, Sacramento

TIMOTHY W. BOYER
Interim Executive Director
No. 2003/049

July 28, 2003

TO COUNTY ASSESSORS:

ALAMEDA COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY

A copy of the Alameda County Supplemental 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 Ron Thomsen, Alameda County Assessor, was provided a draft of this report and given an opportunity to discuss the report with BOE staff. Pursuant to Government Code section 15646, this report is distributed to the Governor, the Attorney General, the State Legislature, and the Alameda County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

The BOE's County Property Tax Division staff performed initial fieldwork for this supplemental survey of the Alameda County Assessor's Office during June 2002 and follow-up fieldwork in April 2003. 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. Thomsen 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