



**STATE BOARD OF EQUALIZATION**  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062  
916 324-5827 • 916 323-5689  
[www.boe.ca.gov](http://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. 2003/054

August 13, 2003

TO COUNTY ASSESSORS:

MODOC COUNTY  
ASSESSMENT PRACTICES SURVEY

A copy of the *Modoc 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 Josephine Johnson, Modoc 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, the State Legislature, the Modoc County Board of Supervisors, and the Modoc County Grand Jury.

Fieldwork for this survey was performed by the BOE's County Property Tax Division between March and August 2002. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Ms. Johnson and her staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

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.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:jm  
Enclosure