



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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No. 2017/056

December 27, 2017

TO COUNTY ASSESSORS:

**SAN JOAQUIN COUNTY  
ASSESSMENT PRACTICES SURVEY**

A copy of the [San Joaquin 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 specified counties 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 Steve Bestolarides, San Joaquin County Assessor/Recorder/County Clerk, 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, and the State Legislature; and to the San Joaquin County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Mr. Bestolarides and his staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee  
Deputy Director  
Property Tax Department

DRK:dcl  
Enclosure