



STATE BOARD OF EQUALIZATION
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April 26, 2019

BRENDA FLEMING
Executive Director

No. 2019/008

TO COUNTY ASSESSORS:

**SAN BERNARDINO COUNTY
ASSESSMENT PRACTICES SURVEY**

A copy of the [San Bernardino 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 Bob Dutton, San Bernardino County Assessor/Recorder/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 Bernardino County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Mr. Dutton 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/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

DY:dcl
Enclosure