



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916-274-3350 • FAX 1-916-285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

TED GAINES  
First District, Sacramento  
SALLY J. LIEBER  
Second District, San Francisco

ANTONIO VAZQUEZ  
Third District, Santa Monica

MIKE SCHAEFER  
Fourth District, San Diego

MALIA M. COHEN  
State Controller

YVETTE M. STOWERS  
Executive Director

November 14, 2023

TO COUNTY ASSESSORS:

**RIVERSIDE COUNTY  
ASSESSMENT PRACTICES SURVEY**

No. 2023/042

A copy of the [Riverside County Assessment Practices Survey](#) Report is enclosed for your information. The State 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 Peter Aldana, Riverside County Assessor-County Clerk-Recorder, 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 Riverside County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's County-Assessed Properties Division from November 2022 through May 2023. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Mr. Aldana and 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, Deputy Director  
Property Tax Department

DY:dcl  
Enclosure