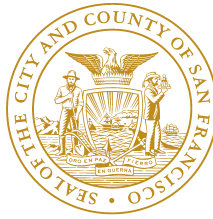


City & County of San Francisco
London N. Breed, Mayor



Office of the City Administrator
Carmen Chu, City Administrator

December 6, 2022

David Yeung
Deputy Director, Property Tax Department
State Board of Equalization
Property Tax Department
PO Box 942879
Sacramento, CA 94279

Dear Mr. Yeung:

Pursuant to Section 15645 of the California Government Code, I am submitting my response to the findings and recommendations of the 2022 Assessment Practices Survey Report for the City and County of San Francisco. I am proud to have served as the elected Assessor-Recorder from February 2013 to February 2021 and to have worked with my team to implement many of the practices and procedures reviewed in this report.

Since the last Assessment Practices Survey, San Francisco has made significant progress in improving assessment practices countywide. More specifically, I want to recognize the dedicated staff of the Assessor-Recorder's Office whose hard work is reflected in the 2022 Assessment Practices Survey. In just a few short years, we raised our average assessment ratio to 99.92 and reversed a persistent and multi-decade backlog. We implemented a new transfer tax audit program capturing underreported or unreported transfer tax and we refocused our in-progress lien date new construction practices increasing assessments from under \$500 million in 2014 to over \$11 billion in 2018!

We also began the necessary work of overhauling outdated technology and practices. Key among those initiatives include successfully implementing the first phase of our property tax system replacement – a project that will strengthen resiliency, improve transparency, reduce revenue risk, and provide critical audit controls. It also includes creating a centralized property records system that secures vital assessment records, enabling online filing for businesses and public records, deploying GIS technology for mapping, and real-time production tracking.

I will close by expressing my deep appreciation for Assessor colleagues across the State and to the State Board of Equalization who have generously shared their expertise and advice. Together, with the talented team of the San Francisco Assessor-Recorder's Office, I know Assessor-Recorder Torres will continue to raise the bar on assessment practices and service to our residents and constituents.

Sincerely,

A handwritten signature in black ink, appearing to read "Carmen Chu".

Carmen Chu
City Administrator, City and County of San Francisco