



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION**

PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, MIC: 62, SACRAMENTO, CALIFORNIA  
(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062)  
TELEPHONE (916) 324-5827  
FAX (916) 323-5689  
www.boe.ca.gov

JOHAN KLEHS  
First District, Hayward

DEAN ANDAL  
Second District, Stockton

CLAUDE PARRISH  
Third District, Torrance

JOHN CHIANG  
Fourth District, Los Angeles

KATHLEEN CONNELL  
Controller, Sacramento

JAMES E. SPEED  
Executive Director

August 30, 2002

TO COUNTY ASSESSORS:

**SIERRA COUNTY**  
**ASSESSMENT PRACTICES SURVEY**

No. 2002/058

A copy of the Sierra 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 William G. Copren, Sierra County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report, the county assessor's response, and the BOE's comments regarding the assessor's response constitute the final survey report. Pursuant to Government Code section 15646, this report is distributed to the Governor, the Attorney General, the State Legislature, the Sierra County Board of Supervisors, and the Sierra County Grand Jury.

Fieldwork for this survey was conducted by the County Property Tax Division during November and December 2000. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

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

The survey reports provide government officials charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share with us your questions, comments, and suggestions.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:jm  
Enclosure