



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
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No. 2002/077

November 27, 2002

TO COUNTY ASSESSORS:

SAN DIEGO COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY

A copy of the San Diego County Supplemental 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 Gregory Smith, San Diego County Assessor-Recorder-Clerk, was provided a draft of this report and elected to file a written response to its findings and recommendations. Pursuant to Government Code section 15646, this report is distributed to the Governor, the Attorney General, the State Legislature, and the San Diego County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

The BOE's County Property Tax Division performed fieldwork for this supplemental survey of the San Diego County Assessor's Office during December 2001. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank Mr. Smith and his staff for their cooperation and patience during this assessment practices survey.

These survey reports give government officials in California 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 for improvement.

Sincerely,

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:jm
Enclosure