

Memorandum

To: Honorable Sally J. Lieber, Chair
Honorable Ted Gaines, Vice Chair
Honorable Antonio Vazquez, Third District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller

Date: February 5, 2026

From: Holly Cooper, Chief
Assessment Practices Survey Division

Subject: ***Board Meeting, February 25, 2026, Property Tax Deputy Director's Report
Assessment Practices Survey Quarterly Report***

Introduction

The State Board of Equalization (BOE) conducts audits of the County Assessors to promote uniformity, fairness, equity, and integrity in the property tax assessment system. The BOE audits ensure property value assessments follow property tax law and certify the property tax assessment rolls meet the requirements for assessment quality. The final audit survey reports include, when applicable, BOE staff's audit findings and recommendations for improvements, average assessment ratios, sum of the absolute differences between BOE's appraisals and the County's values, statistical data, and the County Assessor's response to the BOE's findings.

Publications

The following final audit survey reports were published during the fourth quarter of 2025.

- San Diego County Assessment Practices Survey Report
- Glenn County Assessment Sampling Survey
- San Mateo County Assessment Practices Survey Report

Recently published reports can be found on the BOE website at <https://www.boe.ca.gov/proptaxes/assessment-practices-survey-division/reports.htm>.

Approved:

/s/ Yvette M. Stowers

Yvette M. Stowers
Executive Director

cc: Mr. Matt Cox, Deputy to Board Member
Mr. Douglas Winslow, Deputy to Board Member
Mr. Cody Petterson, Deputy to Board Member
Mr. Hasib Emran, Deputy Controller
Ms. Yvette M. Stowers, Executive Director
Ms. Lisa M. Renati, Chief Deputy Director
Ms. Catherine Taylor, Chief of Board Proceedings