

# 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: April 3, 2026

From: Holly Cooper, Chief  
Assessment Practices Survey Division

Subject: ***Board Meeting, April 22, 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 first quarter of 2026.

- Santa Barbara County Assessment Sampling Survey
- Tehama County Assessment Practices Survey
- Sacramento County Assessment Sampling Survey
- El Dorado County Assessment Sampling Survey

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

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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