Alameda County
Assessment Practices Survey

November 2026

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No. 2026/042

November 10, 2026

To County Assessors:

Alameda County
Assessment Practices Survey

A copy of the *Alameda County Assessment Practices Survey Report* is enclosed for your information. The State 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 specified counties 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 Phong La, Alameda County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, including the Assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, the State Legislature, and to the Alameda County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this survey was performed by the BOE's Assessment Practices Survey Division from November 2025 through January 2026. The report does not reflect changes implemented by the Assessor after the fieldwork was completed.

Assessor Phong La and staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:gdc
Enclosure

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Introduction

Although county government has the primary responsibility for local property tax assessment, the State has both a public policy interest and a financial interest in promoting fair and equitable assessments throughout California. Public policy interest arises from the impact of property taxes on taxpayers and the inherently subjective nature of the assessment process. The financial interest derives from state law that annually guarantees California schools a minimum amount of funding. To the extent that property tax revenues fall short of providing this minimum amount of funding, the State must make up the difference from the General Fund.

The assessment practices survey program is one of the State's major efforts to address these interests and to promote uniformity, fairness, equity, and integrity in the property tax assessment process. Under this program, the State Board of Equalization (BOE) periodically reviews the practices and procedures (surveys) of specified County Assessors' offices. This report reflects the BOE's findings in its current survey of the Alameda County Assessor's Office.

The Assessor is required to file with the board of supervisors a response that states the manner in which the Assessor has implemented, intends to implement, or the reasons for not implementing the recommendations contained in this report. Copies of the response are to be sent to the Governor, the Attorney General, the BOE, the Senate and Assembly, and to the Alameda County Board of Supervisors, Grand Jury, and Assessment Appeals Board. That response is to be filed within one year of the date the report is issued and annually thereafter until all issues are resolved. The Honorable Phong La, Alameda County Assessor, elected to file their initial response prior to the publication of the BOE's survey. It is included in this report following the Appendices.

Objective

The survey shall "…show…the extent to which assessment practices are consistent with or differ from state law and regulations."[1] The primary objective of a survey is to ensure the Assessor's compliance with state law governing the administration of local property taxation. This objective serves the three-fold purpose of protecting the state's interest in the property tax dollar, promoting fair treatment of taxpayers, and maintaining the overall integrity and public confidence in the property tax system in California.

The objective of the survey program is to promote statewide uniformity and consistency in property tax assessment by reviewing each specified county's property assessment practices and procedures and publishing an assessment practices survey report. Every Assessor is required to identify and assess all properties located within the county — unless specifically exempt — and maintain a database or "roll" of the properties and their assessed values. If the Assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

Scope and Methodology

Government Code sections 15640 and 15642 define the scope of an assessment practices survey. As directed by those statutes, the BOE's survey addresses the adequacy of the procedures and practices employed by the Assessor in the valuation of property, the volume of assessing work as measured by property type, and the performance of other duties enjoined upon the Assessor.

Pursuant to Revenue and Taxation Code[2] section 75.60, the BOE determines through the survey program whether a county assessment roll meets the standards for purposes of certifying the eligibility of the county to continue to recover costs associated with administering supplemental assessments. Such certification is obtained either by satisfactory statistical result from a sampling of the county's assessment roll or by a determination by the survey team — based on objective standards defined in regulation — that there are no significant assessment problems in the county.

This survey included an assessment sample of the 2024-25 assessment roll to determine the average level (ratio) of assessment for all properties and the disparity among assessments within the sample. The ideal assessment ratio is 100%, and the minimum acceptable ratio is 95%. Disparity among assessments is measured by the sum of absolute differences found in the sample. The ideal sum of absolute differences is 0% and the maximum acceptable number is 7.5%. If the assessment roll meets the minimum standards for ratio and disparity, the county is eligible to continue to recover the administrative cost of processing supplemental assessments.[3]

[1] Government Code section 15642.
[2] Unless otherwise stated, all statutory references are to the California Revenue and Taxation Code and all rule references are to sections of California Code of Regulations, Title 18, Public Revenues.
[3] The scope of the BOE's review of the assessment sampling program is provided on the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/sampling.htm).

BOE's survey methodology of the Alameda County Assessor's Office included reviews of the Assessor's records, interviews with the Assessor and their staff, and contacts with officials in other public agencies in Alameda County who provided information relevant to the property tax assessment program.

For a detailed description of the scope of the BOE's review of county assessment practices, refer to the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/scope.htm). Additionally, detailed descriptions of assessment practices survey topics, authoritative citations, and related information can be found on the BOE website (boe.ca.gov/proptaxes/assessment-practices-survey-division/survey.htm).

Executive Summary

This report offers recommendations to help the Assessor correct assessment problems identified by the survey team. The survey team makes recommendations when assessment practices in a given area are not in accordance with property tax law or generally accepted appraisal practices. An assessment practices survey is not a comprehensive audit of the Assessor's entire operation. The survey team does not examine internal fiscal controls or the internal management of an Assessor's office outside those areas related to assessment. In terms of current auditing practices, an assessment practices survey resembles a compliance audit. The survey team's primary objective is to determine whether assessments are being made in accordance with property tax law.

The BOE examined the assessment practices of the Alameda County Assessor's Office for the 2024-25 assessment roll.

During the survey, the BOE conducted reviews of the following areas:

- Administration

  The BOE reviewed the Assessor's administrative policies and procedures that affect both the real property and business property assessment programs. Specific areas reviewed include budget and staffing, workload, assessment appeals, and exemptions. In the area of administration, the Assessor is effectively managing workload, assessment appeals, and exemptions.

- Assessment of Real Property

  The BOE reviewed the Assessor's program for assessing real property. Specific areas reviewed include properties having experienced a change in ownership, new construction assessments, declines in value, and certain properties subject to special assessment procedures, such as mineral property. In the area of real property assessment, the Assessor has effective programs for new construction, declines in value, and mineral property. However, the BOE made a recommendation for improvement in the change in ownership program.

- Assessment of Personal Property and Fixtures

  The BOE reviewed the Assessor's program for assessing personal property and fixtures. Specific areas reviewed include conducting audits, processing business property statements, business equipment valuation, and vessels. In the area of personal property and fixtures assessment, the Assessor has effective programs for conducting audits, processing business property statements, and business equipment valuation. However, the BOE made recommendations for improvement in the vessels program.

Despite the recommendations noted in this report, the BOE found most properties and property types are assessed correctly, and the overall quality of the assessment roll meets state standards.

The Alameda County assessment roll meets the requirements for assessment quality as established by section 75.60. The BOE's sample of the 2024-25 assessment roll indicated an average assessment ratio of 99.94%, and the sum of the absolute differences from the required assessment level was 0.06%. Accordingly, the BOE certifies that Alameda County is eligible to receive reimbursement of costs associated with administering supplemental assessments.

Overview of Alameda County

Alameda County is located in California and is one of the nine counties that make up the San Francisco Bay Area and was created in 1853. The county encompasses a total area of 821 square miles, consisting of 739 square miles of land area and 82 square miles of water area. Alameda County is bordered by Contra Costa County to the north, San Joaquin County to the east, Santa Clara County to the south and San Francisco Bay to the west.



As of 2020, Alameda County had an estimated population of 1,682,353. There are 14 incorporated cities and 6 unincorporated communities in Alameda County. The county seat is Oakland.

The Alameda County local assessment roll ranks 6th in value of the 58 county assessment rolls in California.[4]

[4] County Assessed Property Values, by Property Class and County (Table 7) for year 2024-25, statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Findings and Recommendations

As noted previously, the BOE's review concluded that the Alameda County assessment roll meets the requirements for assessment quality established by section 75.60. This report does not provide a detailed description of all areas reviewed. It addresses only the deficiencies discovered.

Following is a list of the formal recommendations contained in this report.

Recommendation 1: Properly apply penalties in accordance with section 482(b). 9

Recommendation 2: Use the BOE-recommended vessel valuation factors as intended. 10

Recommendation 3: Apply the low-value exemption in accordance with section 155.20. 11

Assessment of Real Property

Change in Ownership

Section 60 defines change in ownership as a transfer of a present interest in real property, including the beneficial use thereof, the value of which is substantially equal to the value of the fee simple interest. Sections 61 through 69.6 further clarify what is considered a change in ownership and what is excluded from the definition of a change in ownership for property tax purposes. Section 50 requires the Assessor to enter a base year value on the roll for the lien date next succeeding the date of the change in ownership. A property's base year value is its fair market value on the date of the change in ownership.[5]

Legal Entity Ownership Program (LEOP)

Section 64 provides that certain transfers of ownership interests in a legal entity constitute a change in ownership of all real property owned by the entity and any entities under its ownership control. Rule 462.180 interprets and clarifies section 64, providing examples of transactions that either do or do not constitute a change in entity control and, hence, do or do not constitute a change in ownership of the real property owned by the entity. Discovery of these types of changes in ownership is difficult for Assessors because, ordinarily, there is no recorded document evidencing a transfer of an ownership interest in a legal entity.

Sections 480.1, 480.2, and 482 set forth the filing requirements and penalty provisions for reporting legal entity changes in control under section 64(c)(1) and changes in ownership under section 64(d). A change in ownership statement must be filed with the BOE within 90 days of the date of change in control or change in ownership; reporting is made on BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities*. Section 482(b) requires the County Assessor to impose a penalty if a person or legal entity required to file a statement under sections 480.1 and 480.2 does not do so within 90 days from the earlier of (1) the date of change in control or ownership or (2) the date of written request by the BOE.

The BOE's LEOP section assists Assessors by gathering and disseminating information regarding changes in control and ownership of legal entities that hold an interest in California real property. LEOP transmits a monthly *Notice of Findings Report* to each County Assessor to report entities that experienced a change in control or ownership or if an exclusion applies. The report will also include a copy of each BOE-100-B with details on the transaction and the real property holdings. However, because the property affected is reported by the person or entity filing information with the BOE, LEOP advises Assessors to independently research each entity's property holdings to determine whether all affected parcels have been identified and properly reappraised as of the event date.

[5] The scope of the BOE's review for the change in ownership topic is provided on the BOE website (boe.ca.gov/proptaxes/change-in-ownership/).

Recommendation 1: Properly apply penalties in accordance with section 482(b).

The BOE found several instances where penalties were not applied when an entity had failed to file timely a BOE-100-B, even though the Assessor had been notified by the BOE's LEOP section that a penalty applied.

Section 482(b) states that if a legal entity required to file a statement described in sections 480.1 or 480.2 fails to do so within 90 days from the earlier of (1) the date of the change in control or the change in ownership of the legal entity, or (2) the date of a written request by the BOE, a specific penalty will be applied.

The BOE provides the Assessor with several reports, as well as copies of BOE-100-B filings, indicating whether a penalty applies. The Assessor should utilize these reports and the BOE-100-B filings to identify legal entities with late filings, or failures to file, and apply the penalty accordingly.

By failing to apply the required penalty, the Assessor is not in compliance with statutory requirements.

Assessment of Personal Property and Fixtures

Vessels

The primary sources used for the discovery of assessable vessels include reports from the California Department of Motor Vehicles, referrals from other counties, information provided by the vessel owners themselves, certificates of documentation issued by the United States Coast Guard, harbormasters' reports, and field canvassing.[6]

Vessels include every description of watercraft used for pleasure, transportation, scientific research, and commercial activities. For the purposes of California property taxation, pursuant to sections 401 and 401.3, vessels are valued at their fair market value every year as of the January 1 lien date.

Recommendation 2: Use the BOE-recommended vessel valuation factors as intended.

The BOE found instances where the Assessor applied the BOE-recommended vessel valuation factors, intended to be applied to historic costs of vessels, to fair market values determined by using a nationally published value guide. In addition, the BOE found instances where the Assessor applied an incorrect BOE valuation factor due to misclassification of the vessel.

As stated previously, sections 401 and 401.3 require that vessels be valued at their fair market value every year as of the January 1 lien date. In order to develop an accurate indicator of value for a vessel assessment, the auditor appraiser must determine its fair market value using an appropriate approach to value in accordance with Rule 3.

Rule 6(c) states, in part, that fair market value can be estimated by using original cost, adjusted for price level changes, and if the property was not new when acquired by its present owner and its original cost is unknown, its acquisition cost may be substituted for original cost. While nationally published value guides may be used to determine fair market value, the application of BOE-recommended vessel valuation factors is intended for use within the cost approach.

The Assessor's practice of applying the vessel valuation factors to values determined using the comparative sales approach may lead to inaccurate value conclusions.

[6] The scope of the BOE's review for the vessels topic is provided on the BOE website (boe.ca.gov/proptaxes/vessels/).

Vessels Qualifying for the 96% Exemption

Certain commercial vessels may qualify for a 96% exemption if they meet the requirements in section 227. For vessels to qualify for the exemption, owners must file BOE-576-E, *Affidavit for 4 Percent Assessment of Certain Vessels*. If the taxpayer files an affidavit by February 15, a 96% exemption may be granted. When filed after February 15 but before August 1, the Assessor may still grant a reduced exemption of 76.8% (80% of the 96% exemption). However, no exemption may be granted for those taxpayers filing an affidavit after August 1.

Recommendation 3: Apply the low-value exemption in accordance with section 155.20.

The BOE found examples where the Assessor applied both the county's adopted low-value exemption to documented vessels with a full value greater than $10,000 and the 4% preferential assessment pursuant to section 227.

While the Alameda County Board of Supervisors has adopted a low-value resolution that exempts personal property having a value of $10,000 or less, section 155.20(b)(1)(A) provides that a county board of supervisors does not have the authority to exempt from property taxation personal property with full value of more than $10,000.

By applying the 4% preferential assessment and then the low-value exemption to the remaining 4% of the value, the Assessor allowed a full exemption of taxable value of vessels with a full value greater than $10,000. Prior to granting the low-value exemption, the Assessor should verify that the full value of the vessel is below the $10,000 threshold.

By granting the low-value exemption on vessel assessments with a full value above the $10,000 threshold, the Assessor is not in compliance with statutory requirements.

Appendix A: Statistical Data

Table 1: Assessment Roll

The following table displays pertinent information from the 2024-25 assessment roll.[7]

	Property Type	Enrolled Value
Secured Roll	Land	$127,779,405,250
	Improvements	$277,074,570,780
	Fixtures	$3,485,687,614
	Personal Property	$2,815,779,105
	Total Secured	$411,155,442,749
Unsecured Roll	Land	$1,203,311,429
	Improvements	$2,615,847,590
	Fixtures	$7,990,633,952
	Personal Property	$12,884,091,776
	Total Unsecured	$24,693,884,747
Exemptions[8]		($14,484,784,674)
	Total Assessment Roll	$421,364,542,822

Table 2: Change in Assessed Values

The following table summarizes the change in assessed values over recent years:[9]

Roll Year	Total Roll Value	Change	Statewide Change
2024-25	$421,364,543,000	4.9 %	5.1 %
2023-24	$401,589,722,000	7.0 %	6.7 %
2022-23	$375,193,645,000	8.2 %	7.5 %
2021-22	$346,754,814,000	4.6 %	4.1 %
2020-21	$331,647,054,000	6.8 %	5.7 %

[7] Statistics provided by BOE-822, *Report of Assessed Values by City*, County 01 Alameda, for year 2024.
[8] The value of the Homeowners' Exemption is excluded from the exemptions total.
[9] County Assessed Property Values, by Property Class and County (Table 7), statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxAssessedValueCounty).

Table 3: Gross Budget

The Assessor's budget has grown from $27,111,181 in fiscal year 2019-20 to $33,956,730 in fiscal year 2023-24. The following table identifies the Assessor's budget over recent fiscal years:[10]

Fiscal Year	Gross Budget	Percent Change
2023-24	$33,965,730	9.5 %
2022-23	$31,010,131	0.0 %
2021-22	$31,011,527	5.8 %
2020-21	$29,323,576	8.2 %
2019-20	$27,111,181	-0.3 %

Table 4: Staffing

The following table identifies the Assessor's budgeted permanent positions for fiscal year 2023-24:[11]

Position	Number of Positions
Assessor	1
Managers	9
Real Property Appraiser	58
Business Property Auditor Appraiser	22
Cadastral Draftsperson	7
Computer Programmer, Analyst, or Technician	5
Other Technical or Professional	10
Support Staff	61
Total	173

[10] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetGrossNet).
[11] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxBudgetedPermPositions).

Table 5: Assessment Appeals

The following table shows the number of assessment appeals filed in recent fiscal years:[12]

Fiscal Year	Assessment Appeals Filed
2023-24	4,781
2022-23	2,717
2021-22	3,344
2020-21	3,569
2019-20	2,201

Table 6: Exemptions – Welfare

The following table shows welfare exemption data for recent roll years:[13]

Roll Year	Welfare Exemptions	Exempted Value
2024-25	1,637	$12,300,106,914
2023-24	1,591	$11,034,281,506
2022-23	1,463	$10,241,051,021
2021-22	1,410	$10,039,473,077
2020-21	1,501	$9,747,784,046

[12] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxDistribAssessAppeals).
[13] Statistics provided by BOE-802, *Report on Exemptions*.

Table 7: Change in Ownership

The following table shows the total number of transfer documents received and the total number of reappraisable transfers due to changes in ownership processed in recent roll years:[14]

Roll Year	Total Transfer Documents Received	Reappraisable Transfers
2024-25	40,450	16,330
2023-24	49,662	21,284
2022-23	75,510	26,314
2021-22	59,740	19,863
2020-21	50,132	20,516

Table 8: New Construction

The following table shows the total number of building permits received and the total number of new construction assessments processed in recent roll years:[15]

Roll Year	Total Building Permits Received	New Construction Assessments
2024-25	66,248	16,430
2023-24	65,000	17,996
2022-23	68,025	19,333
2021-22	54,607	17,265
2020-21	62,446	17,403

[14] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropTransfers).
[15] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropNewConstruction).

Table 9: Declines In Value

The following table shows the total number of decline-in-value assessments in recent roll years:[16]

Roll Year	Decline-In-Value Assessments
2024-25	9,115
2023-24	10,830
2022-23	1,926
2021-22	3,956
2020-21	4,645

Table 10: Audits

The following table shows the number of audits completed in recent fiscal years.[17]

Number Of Audits Completed			
Fiscal Year	**Largest Assessments**	**All Other Taxpayers**	**Total[18]**
2023-24	177	168	345
2022-23	186	174	360
2021-22	196	205	401
2020-21	193	207	400
2019-20	192	193	385

[16] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLRealPropProposition8).
[17] Statistics provided on the BOE Open Data Portal (boe.ca.gov/dataportal/dataset.htm?url=PropTaxWLBusinessPropAuditsCompleted).
[18] Fiscal year totals do not include the audits prepared for other Assessors.

Appendix B: Assessment Practices Survey Division
Property Tax Department
Survey Group

Alameda County

Chief:

Holly Cooper

Survey Program Director:

Gary Coates	Principal Property Appraiser

Survey Team Supervisor:

Christine Erling	Supervising Property Appraiser

Survey Team:

Nicole Grady	Supervising Property Appraiser
Artemis Oestreich	Supervising Property Appraiser
James McCarthy	Senior Petroleum and Mining Appraisal Engineer
Ogonna Obinwa	Senior Petroleum and Mining Appraisal Engineer
Vida McIsaac	Senior Specialist Property Auditor Appraiser
Kat Santora	Senior Specialist Property Appraiser
Eric Collins	Associate Property Auditor Appraiser
Lydia Vannarattanarat	Associate Property Auditor Appraiser
Ting Xiao	Assistant Property Auditor Appraiser
Amy Andresen	Associate Property Appraiser
Chris Howell	Associate Property Appraiser
Hanju Lee	Associate Property Appraiser
Quynh Nguyen	Assistant Property Appraiser
Gregory Dela Cruz	Analyst III
Luis Pulmones	Analyst I

Appendix C: Relevant Statutes and Regulations

Reference	Description
Government Code Section	
15640	**Survey by BOE of county assessment procedures.**
15641	**Audit of records, appraisal data not public.**
15642	**Research by BOE employees.**
15643	**When surveys to be made.**
15644	**Recommendations by BOE.**
15645	**Survey report, final survey report, Assessor's report.**
15646	**Copies of final survey reports to be filed with local officials.**
Revenue and Taxation Code Section	
75.60	**Allocation for administration.**
Title 18, California Code of Regulations	
Rule 371	**Significant assessment problems.**

Assessor's Response to BOE's Findings

Section 15645 of the Government Code provides that the Assessor may file with the BOE a response to the findings and recommendations in the survey report. The survey report, the Assessor's response, and the BOE's comments regarding the Assessor's response, if any, constitute the final survey report.

The Alameda County Assessor's response begins on the next page. The BOE has no comments regarding the response.

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COUNTY OF ALAMEDA

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PHONG LA
ASSESSOR

September 21, 2026

David Yeung
Deputy Director
Property Tax Department
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0064

Dear Mr. Yeung,

In accordance with Section 15645 of the California Government Code, attached is my response to the recommendations made in the Alameda County Assessment Practices Survey conducted by the State Board of Equalization, dated August 2026. Please include my response in your final survey report.

I would like to thank the BOE survey team for their courtesy and for demonstrating collaboration and professionalism throughout the survey process. We appreciate the BOE's thorough review and constructive recommendations.

The survey team's report confirmed that the Alameda County Assessor's Office meets the requirements for assessment quality established by Section 75.60 of the Revenue and Taxation Code.

I also want to acknowledge and thank my staff. Our shared goal is to work together to provide exceptional customer service, and it is gratifying to see that this survey affirms our continued commitment to fair, equitable, and statutory-compliant assessment practices.

Sincerely,

Phong La
Alameda County Assessor

Attachment

cc: Ms. Holly Cooper, Chief, Property Tax Department
Ms. Christine Erling, Supervisor, Property Tax Department

Recommendation 1: Properly Apply Penalties Under Section 482(b)

We agree with the conclusion that the Alameda County Assessor did not impose penalties in accordance with section 482(b) as of the review date. The Assessor will work to implement a comprehensive LEOP-compliant program, as there is no statutory time limit for imposing a penalty.

Recommendation 2: Use BOE-Recommended Vessel Valuation Factors as Intended

(1) The Assessor incorrectly applied the BOE-recommended vessel valuation factors, intended to be applied to historic costs of vessels, to fair market values determined by using a nationally published value guide.

We agree with this recommendation. Our prior practice involved using a nationally published price guide to estimate a vessel's fair market value at the time of acquisition and then applying BOE vessel valuation factors to account for depreciation. We acknowledge that this approach differs from the BOE's intent, which is for valuation factors to be applied only to historic cost. We will update our valuation procedures to ensure full compliance with sections 401 and 401.3, as well as Rule 6(c).

(2) The Assessor applied an incorrect BOE valuation factor due to misclassification of a vessel.

We agree. Our review determined that we do not currently have a formal process for verifying DMV-provided vessel information prior to classification and assessment. We are developing a validation procedure to ensure vessel data is consistently accurate before valuation factors are applied. This improvement will help prevent future misclassifications and ensure compliance with BOE guidance.

Recommendation 3: Apply the Low-Value Exemption in Accordance with Section 155.20

We agree. Our assessment system is currently programmed to apply the 4% preferential assessment before evaluating eligibility for the low-value exemption, which results in incorrect exemption of vessels with a full value above the statutory $10,000 threshold.

Due to limited programming resources and because only approximately 30 vessels qualify under section 227, full system reprogramming is not feasible at this time. We will implement a manual assessment process to ensure the low-value exemption is applied correctly and only to vessels whose full value falls below the $10,000 threshold, in accordance with section 155.20.